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Public Accounts of Canada 1944/45

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PUBLIC ACCOUNTS

Government
Publications

of the

DOMINION OF CANADA

for the

FISCAL YEAR ENDED MARCH 31

1944/1945



and

REPORT OF THE AUDITOR
GENERAL

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1946

PUBLIC ACCOUNTS

of the

DOMINION OF CANADA

for the

FISCAL YEAR ENDING MARCH 31

1948



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by

REPORT OF THE AUDITOR
GENERAL

*To His Excellency Major-General the Right Honourable the Earl of Athlone, K.G., P.C.,
G.C.B., G.M.M.G., G.C.V.O., D.S.O., A.D.C., Governor General and Commander-
in-Chief of the Dominion of Canada.*

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the Public Accounts of Canada for the Fiscal Year ended March 31, 1945.

All of which is respectfully submitted.

J. L. ILSLEY,
Minister of Finance.

OTTAWA, October 31, 1945.

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REPORT OF THE AUDITOR GENERAL

PUBLIC ACCOUNTS

Introduction

ANALYSIS OF THE PUBLIC ACCOUNTS

DEPARTMENT OF FINANCE,

OTTAWA, October 31, 1945.

The Honourable J. L. ILSLEY,
Minister of Finance.

SIR,—In accordance with section 38 of the Consolidated Revenue and Audit Act, 1931, I have the honour to submit to you herewith the Public Accounts of the Dominion of Canada for the fiscal year ended March 31, 1945.

INTRODUCTION—ANALYSIS OF THE PUBLIC ACCOUNTS

A. INTRODUCTORY REMARKS

The new form of the Public Accounts of the Dominion of Canada adopted in 1942-43 and revised in 1943-44 has been followed in this presentation of the Public Accounts for the year ended March 31, 1945.

This Introduction will again endeavour to summarize the Dominion's financial transactions in such a way as to assist the reader in grasping the significance of the voluminous details to be found in Parts I and II of the Report, and to assist also in putting them in proper perspective in relation to one another. As was stated last year, the financial reports of a body engaging in so many diverse and extensive activities as the Dominion Government must necessarily be voluminous and complicated even with the best of presentation; by means of this summary however it is hoped that the ordinary reader will be able to follow the general outlines. In furtherance of this object all or nearly all the figures on these pages have been rounded off to the nearest hundred thousand dollars. Those who wish to pursue details will find them in Parts I and II.

The pages to follow will present, with appropriate comments upon the more significant aspects of each item: the Dominion's balance sheet; a brief summary of the expenditure and revenue statement; a statement of the budgetary deficit or the increase in net debt; a more detailed summary of expenditure; a similarly expanded summary of revenue, the percentage distribution of revenue and expenditure; a statement of the requirements for and sources of cash, contrasting such a statement with the summary statement of expenditure and revenue already mentioned; and the indirect or contingent liabilities of the Dominion. Comparative figures are given for the fiscal year, 1943-44, and wherever practicable the total for the six fiscal years ended March 31, 1945, has also been given since this is the cumulative total for the war years to that date.

B. THE BALANCE SHEET AS AT MARCH 31, 1945.

The first table to be shown is the balance sheet of the Dominion of Canada in summarized form for the fiscal years ended March 31, 1945, 1944, and the last pre-war year ended March 31, 1939.

(1) Important Items in the Balance Sheet as at March 31, 1945.

The balance sheet of the Dominion is shown in Part I, pages 2 and 3. Following the practice initiated in 1942-43, it is given on a comparative basis, disclosing not only the amount of each item at the close of the fiscal year 1944-45, but also the corresponding amount at the close of 1943-44, and the change during the year. A reference number is given to each item and on pages 4 to 7 there is an explanatory note for each. Table I gives the same information in abbreviated form and the position at March 31, 1939, as well; the same reference numbers have been used as in Part I.

It will be noted that the aggregate liabilities of the Dominion amounted to \$15,712.2 million at March 31, 1945, an increase of \$3,353.1 million during the year. Nearly 89 per cent of the aggregate liabilities is represented by funded debt (including Treasury Bills, Deposit Certificates, and the estimated refundable portion of the personal income tax and the excess profits tax).

Fortunately, however, the part of the funded debt which is payable in foreign currencies is less than 2.5 per cent of the total—the equivalent of \$12.1 million in London and \$333 million in New York out of a total of \$13,983.8 million. Floating debt (which consists of outstanding cheques and interest, matured funded debt outstanding, and similar demand liabilities) was only \$165.1 million, an increase of \$58.6 million from the comparable figure a year previously. Sundry funds deposited with the Receiver General or held in trust for various purposes amounted to \$993.6 million, and the amounts at the credit of a number of insurance, pension, and guaranty funds totalled a further \$406.5 million. The remaining items on the liabilities side of the balance sheet are: deferred credits (balances whose ultimate accounting treatment is known, but which are held until certain conditions are met), \$26.4 million; sundry suspense accounts (where some uncertainty as to disposition exists), \$81.3 million; provincial debt accounts (settlements arising out of the agreements at the time of Confederation), \$11.9 million; and reserves for certain contingencies (excluding the reserve for the revaluation of active assets, which is deducted from the value of those assets in order to give a truer picture of their realizable value), \$43.6 million.

TABLE I

BALANCE SHEET OF THE DOMINION OF CANADA AS AT MARCH 31, 1945, COMPARED WITH
1944 and 1939¹

(In millions of dollars)

Item		As at March 31		
		1945	1944	1939
ASSETS				
Cash.....	1	157.8	18.2	32.6
Departmental Working Capital Advances.....	2	7.4	7.8	4.8
Loans and Advances (Recoverable).....	3	3,153.7	2,844.8	365.8
Investments.....	4	373.9	225.4	110.7
Province Debt Accounts.....	5	2.3	2.3	2.3
Deferred Charges.....	6	86.7	81.7	41.8
Sundry Suspense Accounts.....	7	757.0	538.9	2
		4,538.8	3,719.0	558.1
<i>Less—Reserve for possible losses on ultimate realization of Active Assets</i> ³				
		—125.0	—100.0	.....
Total Active Assets.....		4,413.8	3,619.0	558.1
Net Debt.....	8	11,298.4	8,740.1	3,152.6
		15,712.2	12,359.1	3,710.6
LIABILITIES				
Floating Debt.....	9	165.1	106.5	13.9
Deposit and Trust Accounts.....	10	993.6	862.9	51.6
Insurance, Pension, and Guaranty Accounts.....	11	406.5	366.6	221.4
Deferred Credits.....	12	26.4	16.9	0.2
Sundry Suspense Accounts.....	13	81.3	36.0	0.9
Province Debt Accounts.....	14	11.9	11.9	11.9
Reserves for Certain Contingent Liabilities ⁴	15	43.6	21.4	25.0
Funded Debt.....	16	13,983.8	10,936.8	3,385.7
		15,712.2	12,359.1	3,710.6

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

¹ See page 2 for full details with respect to 1944-45 and 1943-44.

² Less than \$50,000.

³ See also item 15, reserves for certain contingent liabilities, and footnote thereto.

⁴ Excluding the reserve for possible losses on ultimate realization of active assets, which has been deducted from total active assets.

Offsetting these liabilities (and in a measure explaining their existence, because much of the Dominion's debt is attributable to the loans, advances, and investments which form a large part of the assets) are what are known as Active Assets, following the classification adopted in the budget speech of 1920. Essentially, they consist of the earning assets (that is, assets which yield interest or profits and dividends) together with very liquid assets such as cash and bullion.

The principal active assets at March 31, 1945, were: cash, \$157·8 million; departmental working capital, \$7·4 million; recoverable loans and advances, \$3,153·7 million (including loans and advances of \$656·4 million to various railway and steamship companies, of \$850 million to the Foreign Exchange Control Board, and of \$1,151·9 million to the United Kingdom and various foreign governments, all arising largely out of war transactions); investments, \$373·9 million; provincial debt accounts (like the liability item already mentioned, this is part of the settlements arising out of the Confederation agreements), \$2·3 million; deferred charges (the cost of loan flotations, in process of being amortized over the life of the loans), \$86·7 million; and sundry debit suspense accounts, \$757·0 million.

The non-active assets will be described in Section D below, in connection with the net debt.

(2) Balance Sheet Changes during the Fiscal Year 1944-45.

The changes in the balance sheet in any year are of two distinct types: (a) changes in the net debt (item 8 of Table I), which result from the net effect of the annual revenue and expenditure in producing a deficit or a surplus; and (b) more or less autonomous changes in assets and liabilities. The former type will be explained in Section D below, which is entitled "The Deficit, or Increase in Net Debt". With respect to the latter type of change, the Government is frequently called upon to make loans or investments of various kinds in carrying out its policies, or otherwise to acquire active assets, and from time to time it realizes on assets previously acquired. These activities are quite outside the field of annual expenditures and revenues in the strict accounting sense, though of course they must be authorized by Parliament in exactly the same way as expenditures and normally they are related to or complement them. Similarly the changes in liabilities, while they may be affected to an important degree by governmental actions, are in most cases quite unrelated to the annual revenues and expenditures.

The fluctuations in cash need no explanation since it is a residual item dependent mainly on the timing of the receipt of revenues and the proceeds of borrowing operations, on the one hand, and the rate of cash outlay, on the other. Similarly, changes in departmental working balances are easily understood as relating mainly to changing volume of work in progress.

The annual change in loans and advances for 1943-44 and 1944-45 is given in Table II, with a summary of the principal changes in loans and advances from 1939-40 to 1944-45. Some further detail is given in Section H below, which analyzes total requirements for and sources of cash. Complete details will be found in the departmental sections of Part II so far as 1944-45 is concerned, and in the corresponding sections of the Public Accounts for 1943-44. The table follows.

TABLE II
CHANGES IN ACTIVE LOANS AND ADVANCES
(In millions of dollars)

Item	Annual Change, Fiscal Years Ended March 31		Total Change April 1, 1939, to March 31, 1945
	1945	1944	
RAILWAY AND STEAMSHIP COMPANIES			
Canadian National Railways..... 1	83.6	-3.9	614.4
Canadian Pacific Railway Co..... 2			-6.3
Net Total, Railway and Steamship Companies..... 3	83.6	-3.9	608.1
FOREIGN EXCHANGE CONTROL BOARD..... 4	265.0	185.0	850.0
SUNDRY GOVERNMENT AGENCIES			
Canadian Broadcasting Corporation..... 5			-0.5
National Harbours Board..... 6	¹	-0.1	-0.8
Soldier Settlement of Canada..... 7	3.9	-2.1	-6.5
Sundry Crown Companies (war activities)..... 8	-17.4	63.3 ²	113.3
Sundry Crown Plants, privately managed (war activities)..... 9	-10.3	57.0 ²	46.7
Net Total, Sundry Government Agencies ³ 10	-23.7	118.1	155.3
PROVINCIAL AND MUNICIPAL GOVERNMENTS			
Seed Grain Loans Guarantee Act, 1938..... 11	15.9		15.9
Other..... 12	-0.3	-0.4	13.0
Net Total, Provincial and Municipal Governments..... 13	15.6	-0.4	28.9
UNITED KINGDOM AND OTHER GOVERNMENTS			
United Kingdom, food advance accounts..... 14	10.6	13.2	30.6
United Kingdom, loan under The War Appropriation (U.K. Financing) Act, 1942..... 15	-55.1	-42.4	602.5
United Kingdom, Australia, and New Zealand—air training accounts. 16	81.6	205.4	449.5
Union of Soviet Socialist Republics, loan for the purchase of wheat.. 17		9.1	10.0
War Supplies Ltd., for munitions to be sold to the United States of America..... 18	-71.2	-11.9	
Sundry Governments, miscellaneous recoverable accounts ⁴ 19	-4.2	16.8	28.2
Net Total, U.K. and other Governments..... 20	-38.3	190.2	1,120.8
MISCELLANEOUS			
Dominion and National Housing Acts..... 21	-1.2	-0.5	9.3
Sundry munitions contractors, etc. (Department of Munitions and Supply)..... 22	8.0	-4.0	16.9
Sundry loans and advances..... 23	-0.1	-0.1	-1.5
Net Total, Miscellaneous..... 24	6.7	-4.6	24.7
NET TOTAL, ALL LOANS AND ADVANCES..... 25	308.9	484.4	2,787.9
MEMORANDUM. Write-offs included above ⁵ .—			
Land Settlement Loans (item 7)..... 26	-0.3	-0.6	-3.9
Province of Saskatchewan, Drought Area Relief Loans 1934-35. 27			-1.4

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

¹ Less than \$50,000.

² A substantial portion of these sums relate to previous years' war expenditure.

³ Includes some departmental accounts too small to appear in this table.

⁴ Composed largely of Department of National Defence accounts for the United Kingdom and other governments.

⁵ In addition to the two items shown there are write-offs of Canadian Farm Loan Board stock each year, also of Department of Mines and Resources, seed grain and relief accounts, but the amounts are relatively small.

There is one item in the table—Item No. 1, Loans and Advances to the Canadian National Railways—which is of sufficient special interest to warrant more detailed treatment so far as the fiscal year 1944-45 is concerned, especially as the figure in this table is the net result of many transactions, some of which also appear in the revenue and expenditure tables. These transactions are summarized as follows:

Advances—

Under Canadian National Railways Refunding Act, 1938—for retirement of maturing issues.....	\$ 35,000,000
Under Canadian National Railways Refunding Act, 1944—for retirement of maturing issues.....	56,684,000
Under Canadian National Railways Financing and Guarantee Act, 1940—Purchase of Grand Trunk Railway Company of Canada 4% Perpetual Consolidated Debenture Stock.....	425,434
Under Canadian National Railways Financing and Guarantee Acts, 1941 and 1942—Purchase of securities from Canadian holders.....	58,199
Under the War Appropriation (United Kingdom Financing) Act, 1942—Purchase of securities from Government of the United Kingdom....	1,019,148
Total advances by way of loan.....	<u>\$ 93,186,781</u>

Equipment purchased by Government and leased to Railway under Hire-Purchase Agreements:—

1943 Agreement.....	\$ 6,058,498
1944 Agreement.....	14,705,925
Total Equipment Purchased.....	<u>\$ 20,764,423</u>
Total Loans and Equipment Purchased.....	<u>\$113,951,204</u>

Repayments—

Application of 1944 Net Income Surplus to advances under Refunding Act, 1938.....	\$ 23,026,924
Surplus available from Depreciation Reserves and Debt Discount Amortization after providing for capital expenditures during 1944—Applied to advances under the Refunding Act, 1938.....	2,776,532
Financing and Guarantee Act, 1941—Purchase of securities.....	86,312
	<u>\$ 25,889,768</u>

Repayments of Instalments under Hire—Purchase Agreements:—

1936 Agreement.....	\$ 517,173
1940 Agreement.....	991,968
1941 Agreement.....	1,382,634
1943 Agreement.....	1,561,667
Total Equipment Repayments.....	<u>\$ 4,453,442</u>
Total Repayments of Loans and Equipment Repayments..	<u>\$ 30,343,210</u>

Net Total Payments on account of Loans and for Equipment Purchased....	<u><u>\$ 83,607,994</u></u>
--	-----------------------------

It will be noted that the application of 1944 Net Income Surplus to advances amounted to \$23,026,924. This item less a capital loss on abandonments of \$626,872 appears on both sides of the revenue and expenditure statement and is a book-keeping adjusting entry to show the value of the C.N.R. Securities Trust Stock on the Dominion's books at the same amount as on the books of the company. It records the change in the Dominion's equity in the railway.

The changes in the remaining items on the asset side are largely self-explanatory, except for changes in the net debt which will be treated in Section D below.

On the liability side, the changes are also largely self-explanatory. The increase in Floating Debt is made up almost entirely of the increase in Outstanding Cheques. Deposit and Trust accounts increased by \$130.7 million, of which the two special accounts in the name of the Minister of Finance opened for custody purposes accounted for \$112.4 million. Insurance, Pension and Guaranty accounts increased by \$39.8 million, and the Reserve for contingent liabilities of crown companies increased by \$31 million. The increase in the Funded Debt reflects the need to cover the excess of expenditure over revenue as well as the increase in active assets. This will be discussed in more detail in connection with the analysis of requirements for and sources of cash, presented in Section H.

C. SUMMARY OF EXPENDITURE AND REVENUE.

The following sections deal with Expenditures and Revenues and reflect the magnitude of Canada's participation in the war in terms of dollars. In 1939-40 total expenditures were \$680.8 million including war expenditure of \$118.3 million or 17.4 per cent of the total; in 1944-45, total expenditures were \$5,245.6 million, of which war expenditures were \$4,418.4 million, or 84.2 per cent. For the six fiscal-year period ended March 31, 1945, total expenditures were \$18,770.5 million, of which war expenditures were \$14,939.7 million, or 79.6 per cent. In order to meet the total expenditure of \$5,245.6 million in 1944-45, revenues rose from \$562.1 million in 1939-40 to \$2,687.3 million. In 1939-40 the excess of expenditure over revenue was \$118.7 million, compared with \$2,558.3 million in 1944-45. For the six-year war period this excess amounted to \$8,145.8 million. Table III follows:

TABLE III
SUMMARY OF EXPENDITURE AND REVENUE
(In millions of dollars)

Item	Fiscal Years Ended March 31		Six Fiscal Years Ended March 31, 1945
	1945	1944	
EXPENDITURE			
Non-War Expenditure ¹ —			
Ordinary Expenditure..... 1	767.4	630.4	3,192.7
Capital Expenditure..... 2	3.2	2.6	22.9
Special Expenditure..... 3	7.5	37.5	272.2
Government Owned Enterprises..... 4	1.4	1.3	65.4
Other Charges, including the write-down of assets..... 5	47.8	63.4	277.5
Total Non-War Expenditure..... 6	827.2	735.2	3,830.7
War Expenditure ¹ —			
Annual War Appropriation Acts..... 7	3,650.3	3,766.3	12,494.4
Less charged to active assets..... 8	—35.2	—91.9	—270.7
War Appropriation (U.K. Financing) Act, 1942, and War Approp- riation (United Nations Mutual Aid) Acts, 1943 and 1944.... 9	803.3	912.6	2,715.9
Total War Expenditure..... 10	4,418.4	4,587.0	14,939.7
Total Expenditure..... 11	5,245.6	5,322.3	18,770.5
REVENUE			
Ordinary Revenue..... 12	2,519.6	2,725.1	10,362.7
Less estimated refundable taxes..... 13	—219.5	—155.0	—444.5
Capital Refunds..... 14	0.7	0.1	2.1
Special Receipts and other credits..... 15	386.5	194.8	704.4
Total Revenue and Credits..... 16	2,687.3	2,765.0	10,624.6
DEFICIT			
Excess of Expenditure over Revenue, or increase in net debt (11-16) 17	2,558.3	2,557.2	8,145.8

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

¹ The distinction between "war" and "non-war" is arbitrary; "war expenditure" means charges to The War Appropriation Acts and "non-war" means all other expenditure.

In any analysis of the foregoing table, it should be remembered that "war expenditure" simply means those expenditures charged to the various war appropriations. Certain increases, such as payments under the Dominion-Provincial Taxation Agreements, and increases in interest on the public debt, to mention only two items, are directly attributable to the war, but are included in the non-war expenditure section. Of course, certain pre-war expenditures have either been reduced or disappeared entirely because of the war. One case in point is the improvement in the finances of the Canadian National Railways which resulted in a deficit being converted into a surplus.

In Table IV which follows an attempt has been made to show the cumulative expenditure and revenue figures from September 1, 1939, to March 31, 1945. Due to the fact that the books of the Dominion are kept on a fiscal year basis, and also because certain earlier expenditures and commitments were made but not recorded at September 1, 1939, the figures which appear in this statement must only be regarded as approximate.

TABLE IV
EXPENDITURE AND REVENUE, SEPTEMBER 1, 1939, TO MARCH 31, 1945¹
(In millions of dollars)

Item	Sept. 1, 1939, to March 31, 1945
EXPENDITURE	
Non-War Expenditure—	
Ordinary Expenditure..... 1	3,035.2
Capital Expenditure..... 2	20.5
Special Expenditure..... 3	257.8
Government Owned Enterprises..... 4	23.6
Other Charges, including the write-down of assets..... 5	277.0
Total Non-War Expenditure..... 6	3,614.1
War Expenditure—	
Annual War Appropriation Acts..... 7	12,494.4
Less charged to active assets..... 8	-270.7
The War Appropriation (United Kingdom Financing) Act, 1942, and The War Appropriation (United Nations Mutual Aid) Acts..... 9	2,715.9
Total War Expenditures..... 10	14,939.7
Total Expenditure..... 11	18,553.9
REVENUE	
Ordinary Revenue..... 12	10,129.0
Less estimated refundable taxes..... 13	— 444.5
Capital refunds..... 14	2.0
Special Receipts and Other Credits..... 15	704.4
Total Revenue and Credits..... 16	10,390.9
DEFICIT	
Excess of Expenditure Over Revenue, or increase in net debt (11-16)..... 17	8,163.0

NOTE: Due to rounding off, the figures may not add exactly to the totals shown.

¹The total for the six fiscal years ended March 31, 1945, as given in Table III, less the total between April 1 and August 31, 1939, from the statement published by the Comptroller of the Treasury in the *Canada Gazette*, Vol. LXXIV, No. 11, September 14, 1940. Subject to the qualification that certain entries after August 31, 1939, may be considered to relate in part to the period from April 1 to August 31, 1939.

Table V which follows gives an interesting comparison of the period in the war of 1914-18 corresponding to that covered in Table IV. The year 1919-20 has been included merely to continue the comparison for the two six-year periods and to show the ratio of Revenue to Expenditure for each year. The enormous increase between that portion of total expenditure raised by taxation and other revenue measures in the war just terminated is particularly striking.

TABLE V
EXPENDITURES AND REVENUES AUGUST 1, 1914 TO MARCH 31, 1920,
COMPARED WITH SEPTEMBER 1, 1939 TO MARCH 31, 1945
(In millions of dollars)

War Years, 1914-20				War Years, 1939-45			
Fiscal Year	Total Expenditure	Total Revenue	Ratio of Revenue to Expenditure	Fiscal Year	Total Expenditure	Total Revenue	Ratio of Revenue to Expenditure
			%				%
1914-15.....	206.4	86.9	42.1	1939-40.....	464.2	328.3	70.7
1915-16.....	339.7	172.1	50.7	1940-41.....	1,249.6	872.2	69.8
1916-17.....	498.2	232.7	46.7	1941-42.....	1,885.1	1,488.5	79.0
1917-18.....	576.7	260.8	45.2	1942-43.....	4,387.1	2,249.5	51.3
1918-19.....	697.0	312.9	44.9	1943-44.....	5,322.3	2,765.0	52.0
1919-20.....	740.1	349.7	47.3	1944-45.....	5,245.6	2,687.3	51.2
	3,058.1	1,415.2	46.3		18,553.9	10,390.9	56.0

D. THE DEFICIT OR INCREASE IN NET DEBT.

(1) The Nature of the Net Debt.

The net debt is made up of two elements. One of these comprises capital and non-active accounts. Included as "Capital" are only those items paid for out of appropriations classified as Capital Expenditure by the various departments in submitting their annual estimates to Parliament. Non-active accounts are those items of expenditures by way of advances, investments and accounts receivable which, in the main, are neither consistently revenue producing nor of a liquid nature. The other element in the net debt is the Consolidated Deficit Account which is the account to which the annual deficits or surpluses since Confederation have been carried. A deficit in any fiscal year must result in a corresponding increase in the net debt of the Dominion, for it can only be covered by an increase in liabilities or a decrease in active assets. Conversely a surplus of revenue over expenditure reduces the net debt.

(2) The Increase in Net Debt during the Fiscal Year Ended March 31, 1945.

For the fiscal year ended March 31, 1945, the deficit or increase in net debt was \$2,558.3 million. Table VI shows how this increase was made up and compares it with the preceding fiscal year. It also gives a total for the six fiscal years commencing with the year ended March 31, 1940, the first year reflecting war expenditures. As will be explained more fully in Section H below, the deficit should not be confused with the cash deficiency or the net cash requirements. It is simply the net amount by which the liabilities of the Dominion have increased during the year assuming that all active assets are realizable.

TABLE VI
ANALYSIS OF THE INCREASE IN NET DEBT
(In millions of dollars)

Item	Fiscal Years Ended March 31		Six Fiscal Years Ended March 31, 1945	
	1945	1944		
CAPITAL AND NON-ACTIVE ACCOUNTS				
<i>Charges—</i>				
(a) Cash Expenditure:				
Capital Expenditure.....	1	3.2	2.6	22.9
Government Owned Enterprises—non-active loans and advances.....	2	0.5	0.6	4.3
Saskatchewan Seed Grain Loans Guarantees—fulfilment of guarantee.....	3			9.8
(b) Adjustment of C.N.R. Securities Trust Stock Account for equity increases due to:				
Capital gain on redemption of securities.....	4		2.4	19.1
Net income surplus.....	5	23.0	35.6	87.7
Total charges, capital and non-active accounts.....	6	26.7	41.3	143.8
<i>Credits</i>				
(c) Cash Repayments:				
Capital Accounts.....	7	−0.7	−0.1	−2.0
Government Owned Enterprises—non-active loans and advances.....	8	−0.6	−0.2	−0.8
Unemployment Relief Act, 1932—loan to Canadian Pacific Railway Company.....	9		−1.0	−1.0
(d) Write-Offs to Consolidated Deficit Account—				
Adjustment of C.N.R. Securities Trust Stock Account for equity decreases due to:				
Capital loss on sale of steamships.....	10			−1.5
Line abandonments.....	11	−0.6	−0.2	−12.9
Relief Loans to Province of Saskatchewan.....	12			−17.7
Seed Grain and Relief Accounts, Department of Mines and Resources.....	13	1	1	−0.2
Total credits, capital and non-active accounts.....	14	−2.0	−1.5	−36.1
Net excess of expenditure over revenues, capital and non- active accounts.....	15	24.8	39.8	107.7
CONSOLIDATED DEFICIT ACCOUNT				
Net excess of all other expenditure over all other revenue, charged to Consolidated Deficit Account.....	16	2,533.5	2,517.5	8,038.1
INCREASE IN NET DEBT, or over-all deficit.....	17	2,558.3	2,557.2	8,145.8

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

¹ Less than \$50,000.

E. ANALYSIS OF EXPENDITURE.

(1) Ordinary Expenditure.

(a) Public Debt Charges.

Interest on the public debt continues to be the largest single item of non-war expenditure, amounting to \$319.0 million in 1944-45. This is not great in relation to total expenditures of \$5,245.6 million and total revenues of \$2,687.3 million—only 6.1 per cent and 11.9 per cent respectively. It is even less in proportion to national income, which is a much more significant comparison since the interest payment is important mainly as a claim upon income.

It has already been noted however that a substantial portion of the Dominion's funded debt is attributable to the acquisition of earning assets. That being so, it is proper to deduct the interest or other return from these investments from the total interest paid out and examine the remainder or net interest payment. The amount will be found at item 2, Table XVI, page XXXV under the heading "Return on Investments"; in 1944-45 this amounted to \$60.7 million, so that the net interest payment was only \$258.3 million. This is 4.9 per cent of expenditure or 9.6 per cent of revenue for the year.

Only the interest payable abroad, however, forms a real drain upon the national income. There is no precise information available concerning the portion of the Dominion's debt which is held abroad, but it may be presumed to approximate the debt payable in foreign currencies. In 1944-45 interest of only \$12.5 million was so payable.

Table VII summarizes these figures over the last ten fiscal years.

TABLE VII
COMPARISON OF INTEREST PAYMENTS WITH TOTAL EXPENDITURE, 1935-36 TO 1944-45
(In millions of dollars)

Fiscal Year	Total Expenditure	Total Interest Payments		Return on Investments	Net Interest Payments		Interest payable in Foreign Currencies	
		Amount	Ratio to Expenditure		Amount	Ratio to Expenditure	Amount	Ratio to Expenditure
	\$	\$	%	\$	\$	%	\$	%
1935-36.....	532.6	134.5	25.3	11.1	123.5	23.2	31.6 ¹	5.9
1936-37.....	532.0	137.4	25.8	12.5	124.9	23.5	32.6 ¹	6.1
1937-38.....	534.4	132.1	24.7	14.5	117.7	22.0	30.3	5.7
1938-39.....	553.1	128.0	23.1	14.4	113.6	20.5	30.5	5.5
1939-40.....	680.8	129.3	19.0	14.6	114.7	16.8	30.0	4.4
1940-41.....	1,249.6	139.2	11.1	17.9	121.3	9.7	24.9	2.0
1941-42.....	1,885.1	155.0	8.2	25.8	129.2	6.9	22.0	1.2
1942-43.....	4,387.1	188.6	4.3	41.2	147.3	3.4	18.4	0.4
1943-44.....	5,322.3	242.7	4.6	48.3	194.4	3.7	14.0	0.3
1944-45.....	5,245.6	319.0	6.1	60.7	258.2	4.9	12.5	0.2

NOTE: Due to rounding off, the figures may not add exactly to the totals shown.

¹ Including interest payable optionally in Canada or New York.

Adding the annual amortization of bond discounts and commissions, the cost of new loan flotations, and certain service charges to the figure of \$319.0 million in interest payments, gives a total of \$339.8 million for all public debt charges during 1944-45. In addition, however, \$17.9 million in discounts and commissions on loans issued during the year were added to Deferred Charges, to be amortized over the life of the respective loans. The comparable figure for public debt charges in 1938-39, was \$133.1 million; the increase during this period is attributable to borrowings for war purposes.

(b) Other Uncontrollable Items.

Besides public debt charges, many other items in Ordinary Expenditure are of a contractual nature or are such that for policy or other reasons they could not be curtailed. Some of these uncontrollable items and their relative expenditures in 1944-45 are in millions of dollars:

Unemployment Insurance Act—the government's contribution and cost of administration.....	\$ 17.9
Pensions—old age pensions, military pensions and superannuation payments, etc.	75.2
National Revenue Department expenditure.....	20.1
Post Office Department expenditure.....	54.6
Provinces—subsidies, and payments in compensation for vacating the personal income and the corporation tax fields and for the loss of gasoline tax revenue	107.8
War Service Gratuities and Rehabilitation Credits.....	20.2
Premium, Discount and Exchange.....	16.3

(c) Controllable Ordinary Expenditure.

Out of total ordinary expenditure of \$767·4 million in 1944-45 we have seen that public debt charges and other uncontrollable items account for \$651·9 million. Accordingly controllable ordinary expenditure amounts to only \$115·5 million.

(2) Capital Expenditure.

Charges for expenditures classed as Capital amounted to only \$3·2 million during the year. Details will be found on page 10 of Part I and in the sections on the Departments of Public Works and Transport in Part II.

(3) Special Expenditure.

Special Expenditure in 1944-45 amounted to only \$7·5 million, compared with \$37·5 in the previous fiscal year. This decrease was due mainly to the decrease in the payments of awards to farmers under the Wheat Acreage Reduction Plan.

(4) Government Owned Enterprises.

Expenditures under this heading may be divided into two types: payments to meet the operating deficits of business enterprises wholly owned by the Dominion of Canada, and non-active loans and advances made to such enterprises. Expenditure of the former type during 1944-45 was \$0·8 million for the Prince Edward Island Car Ferry and Terminals and a relatively small amount (\$58,907.04) for the harbour at Churchill—both figures being for the calendar year 1944. An amount of \$0·5 million was provided to the National Harbours Board in non-active advances.

(5) Other Charges, Including Write-Down of Assets.

Total charges so classified aggregated \$47·8 million.

The largest item in this category is the amount of \$25,000,000, which has been added to the reserve to meet possible losses on the ultimate realization of active assets. This is the same amount as has been provided in the four previous fiscal years and the total reserve therefore now amounts to \$125,000,000. The annual write-off from active assets of Soldier and General Land Settlement Loans amounted to \$325,000 and the cancellation of Canadian Farm Loan Board Capital Stock amounted to \$1,000. The provision of the reserve and the two write-offs resulted in a proportionate increase in the Dominion's net debt.

There was written-off from non-active assets an amount of \$36,000 representing the yearly established losses on Seed Grain and Relief account administered by the Department of Mines and Resources. As this account is classified as a non-active asset and therefore included in the net debt of Canada it is offset by a similar amount on the Revenue side under "Other Receipts and Credits".

The remaining items in Other Charges totalling \$22,400,000, relate to the Canadian National Railways Securities Trust Stock. The value of this stock which represents the Dominion's equity in the Canadian National Railways increased during the year by \$23,027,000, due to the surplus earnings of the System for 1944, less \$627,000 due to capital abandonments during the year. The Canadian National Railways Securities Trust Stock is carried in the Dominion's books as a non-active asset, and thus the net debt of Canada is not affected by these transactions.

(6) Total Non-war Expenditure.

Adding together the amounts shown under the various categories of expenditure in the preceding five subsections we get the total of the so-called non-war expenditure of \$827·2 million. Table VIII which follows gives comparable figures for the fiscal year 1943-44 and 1938-39 with totals for the six fiscal years ended March 31, 1945.

TABLE VIII
ANALYSIS OF NON-WAR EXPENDITURE¹
(In millions of dollars)

Item		Fiscal Years Ended March 31			Six Fiscal Years Ended March 31, 1945
		1945	1944	1939	
Grand Total Expenditure.....	1	5,245.6	5,322.3	553.1	18,770.5
Less War Expenditure ²	2	4,418.4	4,587.0	.....	14,939.7
Total Non-War Expenditure ¹	3	827.2	735.2	553.1	3,830.7
<i>Deduct Uncontrollable Items³</i>					
Public Debt Charges.....	4	339.8	262.1	133.1	1,256.5
Pensions, Superannuation, etc. ⁴	5	75.2	72.9	74.7	445.6
Subsidies, and Payments to Provinces under Taxation Agreements.....	6	107.8	109.9	21.2	400.4
Special Expenditure.....	7	7.5	37.5	71.9	272.2
Post Office Department.....	8	54.6	48.5	35.5	264.8
Write-down of Assets.....	9	25.4	25.6	3.8	161.7
Adjustment of C.N.R. Securities Trust Stock for net income surpluses and capital gains.....	10	22.4 ⁵	37.8 ⁵	.....	106.0
National Revenue Department.....	11	20.1	17.7	11.9	90.7
Unemployment Insurance ⁶	12	17.9	17.5	.....	61.2
C.N.R. Operating Deficits.....	13	.....	.....	54.3	57.1
War Service Gratuities and Reestablishment Credits..	14	20.2	.....	.....	20.2
Premium, Discount and Exchange.....	15	16.3	.....	.....	16.3
National Defence Department.....	16	0.1	0.1	34.4	14.2
Total to be Deducted (4 to 16).....	17	707.4	629.6	440.8	3,167.1
All other Non-War Expenditure ⁷ (3—17).....	18	119.8	105.6	112.2	663.7

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

¹ All expenditure except that charged to war appropriations.

² Expenditure charged to War Appropriations.

³ Including services initiated or expanded during the war as a matter of policy, such as Unemployment Insurance; certain expenditure showing increases largely attributable to the war, such as those of the Departments of National Revenue and Post Office; contractual items; expenditures classed as "Special" (mostly for relief and farm assistance purposes); and certain bookkeeping adjustments.

⁴ Pensions to the aged and blind, and administration; the government's contribution to Superannuation Account, costs of Plans Nos. 1, 3, 4, and 6, and administration; European War pensions (1914-18); Militia Pensions Act, 1901; R.C.M.P. Act pensions; and pensions to retired judges. There are sundry other pensions paid by the government, but their total is relatively small.

⁵ Net after adjusting for line abandonments. This does not affect the residual shown at item 18 however.

⁶ The Government's contribution and cost of administration.

⁷ Controllable expenditures not specially affected by the war. Note, however, that the war has increased the costs of many of the services concerned.

This table shows how the figure for non-war expenditures is derived and analyses it to show that after the deduction of uncontrollable expenditures the remainder, representing expenditures not specially affected by the war is only \$119.8 million out of \$827.2 million or 14.5 per cent. It is true that the residual line (item 18 in the table) shows a slight increase in 1944-45, but it must not be forgotten that the war has increased the costs of many of the services concerned, particularly those services relating to the welfare and re-establishment of the armed forces.

(7) War Expenditure.

Total expenditures charged during 1944-45 to the War Appropriation Act and the War Appropriation (United Nations Mutual Aid) Acts amounted to \$4,418 million. This is a decrease from 1943-44 when the total charged to war amounted to \$4,587 million so that it can now be said that Canada reached its peak of expenditures of World War No. 2 during the fiscal year 1943-44. The total war expenditures, not including the amounts charged to Active Assets, from the

beginning of the war to the close of the fiscal year 1944-45 reached the enormous amount of \$14,940 million. This total for a nation of 11·5 million population represents a per capita expenditure of \$1,299.

The Departments of National Defence and Munitions and Supply accounted for \$3,154 million of the total war expenditure for 1944-45 or 71·4 per cent. Mutual Aid added another \$803 million, or 18·2 per cent. The remaining 10·4 per cent is divided among various other departments. Table IX which follows shows the more important items under the various departments and gives the comparable figures for preceding years.

TABLE IX

WAR EXPENDITURE¹,
(In millions of dollars)

Item	Fiscal Years Ended March 31		War Period: Six Fiscal Years Ended March 31, 1945
	1945	1944	
EXPENDITURES BY CANADIAN GOVERNMENT DEPARTMENTS			
Agriculture—			
Freight assistance on western feed grains..... 1	15·9	17·8	48·0
Payments to increase the income of farmers in the spring wheat area of Western Canada..... 2	2	2	19·0
Subsidy on milk and milk products..... 3	42·3	29·5	71·8
Premium on hog carcasses suitable for export to Great Britain. 4	14·1	3·9	17·9
Subsidy on western wheat used as feed for live stock..... 5	7·5	4·5	12·8
Sundry..... 6	8·2	8·7	36·0
	88·1	64·3	205·6
Finance—			
Comptroller of the Treasury's office..... 7	9·2	8·4	29·9
Payment of premiums on purchase of Dominion of Canada Registered Stock..... 8	2	2	8·3
Old Age Pensions including pensions for the blind—Dominion's share of pensions..... 9	8·8	3·1	11·9
Sundry..... 10	5·7	1·3	8·4
Wartime Prices and Trade Board ³ —			
Administration..... 11	12·7	13·7	37·1
Subsidies due to application of order placing a ceiling over all prices..... 12	107·3	81·5	259·8
Canadian Wheat Board—			
Accountable advances for payment of drawback claims to millers and other manufacturers of wheat products ⁴ 13	19·7	20·5	40·2
Deficits on operations..... 14	13·1		13·1
	176·5	128·5	408·6
Labour—			
National Selective Service..... 15	11·1	9·3	25·2
Sundry..... 16	8·6	10·3	39·5
	19·7	19·6	64·6
Mines and Resources—			
Prince Rupert—Terrace—Cedarvale highway..... 17	2·5	5·7	11·2
Sundry..... 18	3·3	3·7	11·3
	5·8	9·4	22·6
Munitions and Supply—			
Administration..... 19	8·8	10·0	35·3
Investment in plant and equipment:			
Acquisition of U.K. assets..... 20	2·0	5·0	207·0
Other plant and equipment..... 21	168·9	216·6	777·7
Investment in production assets (working capital)..... 22	4·8	427·7	814·0
Sundry..... 23	31·3	28·4	81·5
	215·8	687·8	1,915·4
Mutual Aid Board—Military relief..... 24	50·2		50·2

TABLE IX—Concluded

Item	Fiscal Years Ended March 31		War Period: Six Fiscal Years Ended March 31, 1945
	1945	1944	
National Defence—Air Services—			
Overseas War Establishment..... 25	759.1	383.9	1,185.3
Western Hemisphere Operations..... 26	227.9	312.8	955.0
Air Training..... 27	272.3	233.9	1,246.3
Sundry..... 28	0.1	0.1	0.5
	1,259.5	930.7	3,387.1
National Defence—Army Services—			
Army Services..... 29	1,243.7	1,312.3	4,528.4
Inspection Board of the U.K. and Canada..... 30	8.4	10.5	34.7
Sundry..... 31	9.7	5.9	27.8
	1,261.8	1,328.8	4,590.9
National Defence—Naval Services..... 32	417.1	369.6	1,225.7
National War Services—			
War Charities..... 33	15.9	10.5	34.5
Red Cross—Prisoner of war parcels..... 34	5.0		5.0
Sundry..... 35	5.1	4.7	15.9
	26.0	15.2	55.4
Pensions and National Health— ⁵			
Civil Defence..... 36	6	1.7	7.6
Pensions, Defence Forces, etc..... 37	6	5.6	9.5
Treatment, Defence Forces..... 38	6	6.5	16.2
Sundry..... 39		4.1	8.9
		18.0	42.2
Public Works..... 40	6.5	6.5	30.1
Royal Canadian Mounted Police..... 41	3.7	4.3	18.6
Trade and Commerce—			
Gift of wheat to Greece..... 42	6.7	8.8	19.4
Sundry ⁷ 43	0.7	3.4	11.4
	7.4	12.2	30.8
Transport—			
Acquisition of airfields and works from the United States Govern- ment..... 44	18.7	66.6	85.3
Northwest Staging Route..... 45	5.2		5.2
Sundry..... 46	11.2	9.9	34.0
	35.1	76.5	124.5
Veterans Affairs—			
Civil Defence ³ 47	0.5		0.5
Pensions, Defence Forces, etc. ³ 48	11.9		11.9
Treatment, Defence Forces ³ 49	11.4		11.4
Sundry..... 50	8.9		8.9
	32.7		32.7
Other Departments..... 51	9.2	3.2	18.7
Total Expenditure by Canadian Government Departments..... 52	3,615.1	3,674.4	12,223.8
AID TO ALLIED GOVERNMENTS			
The War Appropriation (U.K. Financing) Act, 1942..... 53			1,000.0
The War Appropriation (United Nations Mutual Aid) Acts 1943 and 1944..... 54	803.3	912.6	1,715.9
TOTAL WAR EXPENDITURE..... 55	4,418.4	4,587.0	14,939.7

NOTE: Due to rounding off the columns may not add exactly to the totals shown.

¹ Charges to the war appropriations.

² Less than \$50,000.

³ Included under the Department of Labour in 1939-40 and 1940-41; the combined amount was \$0.2 million.

⁴ Included under the Department of Trade and Commerce in 1942-43; the amount was \$3 million.

⁵ Now replaced by the Department of Veterans Affairs and the Department of Health and Welfare.

⁶ See under the Department of Veterans Affairs, items 47 to 49 of the table.

⁷ Includes the National Research Council. Also includes \$3 million advances for drawback claims to millers in 1942-43; for similar advances in 1943-44 and 1944-45 see the Department of Finance, item 13 in the table.

⁸ For comparable figures in earlier years see under the Department of Pensions and National Health, items 36 to 38 of the table.

In any examination of the individual items appearing in Table IX it must be understood that the annual totals are not strictly comparable principally because the field covered by the expenditures varies from year to year. The principal factors entering into this non-comparability were set out on page XXX of the Public Accounts for 1943-44, and it is not necessary to again refer to them. War expenditures as used here must not be confused with total war requirements during any fiscal year. The prosecution of the war required many outlays in addition to those technically known as "expenditure". It is the total of all outlays including those that will be recovered later or which reduce previously existing liabilities, which must be taken into account when considering financial requirements.

It will be noted that the largest increase in any one item was in the expenditure for Overseas War Establishment under National Defence—Air Services which increased from \$383.9 million in 1943-44 to \$759.1 million in 1944-45. This increase was due to (1) the establishment of additional squadrons overseas (2) provisional payment of \$100 million to the Government of the United Kingdom on reserve stores and pipe line supplies, and (3) an advance payment of \$134 million to the Government of the United Kingdom for advance training of air crew personnel.

A new item of war expenditure which deserves mention is the expenditure of \$50.2 million by the Canadian Mutual Aid Board for military relief. This amount was provided to cover expenditures made during the fiscal year in connection with Canada's share of the cost of relief supplies furnished by the Allied Military Forces in Europe to civilian populations during the period of military responsibility. The large decrease under the Department of Munitions and Supply for the Expansion of War Industry from \$687.8 million to \$215 million was due mainly to the curtailment of capital expenditure and recovery of prior years' working capital, part of which was used for financing operations during the year.

Any discussion of Canada's war expenditures would not be complete without reference to the Mutual Aid program. Under The War Appropriation (United Nations Mutual Aid) Acts, \$803 million was expended in 1944-45. Of this amount \$598.8 million was for the United Kingdom, \$87.4 million for the Union of Soviet Socialist Republics, \$47.7 million for Australia, \$14.7 million for China, \$17.6 million for France, \$7.8 million for New Zealand, \$14.4 million for India and \$3.9 million for British West Indies. The remainder except for a relatively small sum (\$53,051) was for United Nations Relief and Rehabilitation Administration.

TABLE X
ANALYSIS OF MUTUAL AID¹ IN 1944-45
(In thousands of dollars)

Item	No.	Total	United Kingdom	Australia	India	New Zealand	British West Indies	U.S.S.R.	France	China	U.N.R.-R.A.
MUNITIONS AND MILITARY SUPPLIES—											
Aircraft and parts.....	1	117,851	100,917	11,339		5,595					
Automotive equipment and mechanical transport.....	2	131,677	103,084	10,064	9,088	388		7,659	1,023	372	
Tanks and other fighting equipment.....	3	38,261	37,819					392		52	
Chemicals and explosives.....	4	12,442	6,967	154		51		5,361	10		
Guns and small arms.....	5	34,561	20,918	405				6	1,268		
Shells and ammunition.....	6	103,084	100,785					2	1,315	11,963	
Merchant vessels—construction, repairs and servicing.....	7	48,140	41,782	1,302				4,843	213	1,584	
Naval vessels and equipment.....	8	17,947	17,753			15			179		
Cloths, clothing and fabrics.....	9	6,976	2,291	335		157			4,192		
Radio, electrical and telephone equipment.....	10	30,827	20,736	185		161		8,912	56	779	
Lumber and heavy materials.....	11	5,938	1,947	2,229		7		2,340	16		
Machine tools and heavy equipment.....	12	10,281	1,108	50				9,057	66		
Small tools, stores and miscellaneous.....	13	2,963	1,787	201		17		559	768	-369 ²	
Aluminum.....	14	9,317		6				9,311			
Other base metals.....	15	11,845	1,339	386				10,100	20		
Locomotive and railway rolling stock.....	16	5,466	-725 ²			3		6,189			
Freight.....	17	16,155	7,586	5,337		104		2,786	45	297	
Total Munitions and Military Supplies.....	18	604,436	465,493	31,990	9,088	6,498		67,520	9,171	14,677	
FOOD AND FARM PRODUCTS—											
Meat and meat products.....	19	58,821	58,821								
Fish.....	20	5,368	3,185	73							2,111
Dairy products.....	21	4,310	4,310								
Wheat and flour.....	22	85,823	50,268			964	3,882	16,966	7,965		135
Eggs and other foods, etc.....	23	17,610	14,337		5,343			2,948	326		
Total Food and Farm Products.....	24	171,633	130,921	73	5,343	964	3,882	19,914	8,291		2,245
GENERAL SUPPLIES—											
Farm machinery.....	25	2,338	2,338								
Asbestos, clothing, fertilizers, etc.....	26	3,081		1,675		109		3	91		1,203
Total General Supplies.....	27	5,419	2,338	1,675		109		3	91		1,203
SERVICE AND OTHER CONTRIBUTIONS—											
Training of Airmen under the B.C.A.T.P.....	28	14,160		13,934		226					
Contribution to the Central Committee of the United Nations Relief and Rehabilitation Administration.....	29	7,645									
Total Services and Other Contributions.....	30	21,804				226					7,645
Total Aid, excluding administration (18/24/27/30).....	31	803,293	598,752	47,673	14,431	7,797	3,882	87,437	17,552	14,677	11,093
ADMINISTRATION.....	32	53									
GRAND TOTAL.....	33	803,346									

Note: Due to rounding off, the items may not add exactly to the totals shown.

¹ Expenditure under the War Appropriation (United Nations Mutual Aid) Acts, 1943 and 1944.

² These credits arise out of adjustments between the accounts for various fiscal years. The Mutual Aid appropriations do not expire at the close of the fiscal year in which they were provided, but continue until completely expended.

³ Less than \$500.

F. ANALYSIS OF REVENUE.

(1) Total Revenue.

Dominion government revenues for the fiscal year ended March 31, 1945, totalled \$2,687,335,000, a decline of \$77,684,000, or 2·8 per cent, from the previous year, which had been the highest in the Dominion's history. The above figure represents the net revenue after deducting reserves established for the refundable portions of the personal income and excess profits taxes, and refunds and drawbacks against customs duties and excise and other taxes. The decline in total revenue was largely due to the fact that the amounts debited on these accounts were substantially higher than in the previous year. Details relating to these debits are given in later paragraphs.

A feature again prominent in the tax revenue of the year was the large proportion derived from direct taxation of income. This form of taxation is generally recognized as being most equitable. Under the individual income tax it is possible to impose taxation measured approximately by the individual ability to pay, while direct levies on corporations under the corporation and excess profits taxes assure that abnormal and unreasonable profits are not made from war production. The proportion of tax revenue derived from direct taxes in 1944-45 was 62·0 per cent compared with 32·6 per cent in 1938-39, the last pre-war year.

An amount of \$219,500,000 representing taxes estimated to be refundable under the provisions of the Income War Tax Act and the Excess Profits Tax Act has been deducted from the overall total revenue to present a net figure for the year. This amount does not relate solely to taxes collected in the year 1944-45 but includes some additional provision for previous years which are detailed more fully under the sections relating to income and excess profits taxes below. Taken together with the amounts previously set aside on this account the latest provision brings the net accumulated liability to the end of 1944-45 to a total of \$444,271,000 of taxes refundable in the post-war period. Of this amount \$259,772,000 is in respect of individual income tax and \$184,499,000 is in respect of the excess profits tax.

Revenue for the year, classified by major categories, is presented in Table XI, with corresponding figures for previous fiscal years. The aggregate of six years of the war and rehabilitation period beginning April 1, 1914, and ending March 31, 1920 is also given in the following table along with six comparable years during the war recently concluded.

TABLE XI

REVENUE BY MAJOR CLASSIFICATIONS, 1938-39 TO 1944-45 AND 1914-15 TO 1919-20

(In millions of dollars)

Item	Fiscal Years Ended March 31			War Periods: Six Fiscal Years Ended March 31	
	1945	1944	1939	1945	1920
TAX REVENUE—					
Direct Taxes—					
Direct taxes on incomes..... 1	1,319·1 ¹	1,465·5 ¹	142·0	5,131·3 ²	140·5
Succession duties..... 2	17·2	15·0	.....	52·5	.....
Total Direct Taxes..... 3	1,336·3	1,480·5	142·0	5,183·8	140·5
Indirect Taxes—					
Customs import duties..... 4	115·1	167·8	78·8	779·4	768·8
Excise duties..... 5	151·9	142·1	51·3	692·5	168·4
Excise taxes..... 6	543·1	638·6	161·7	2,574·1	33·4
Other taxes..... 7	8·2	7·7	2·5	35·7	9·8
Total Indirect Taxes..... 8	818·3	956·3	294·2	4,081·7	980·4
Total Tax Revenue..... 9	2,154·6	2,436·8	436·3	9,265·5	1,120·9
NON-TAX REVENUE..... 10	145·5	133·3	61·8	652·7	340·5
Total Ordinary Revenue..... 11	2,300·1	2,570·1	498·0	9,918·2	1,461·4
SPECIAL RECEIPTS AND CREDITS..... 12	387·2	194·9	4·2	684·6	.....
Grand Total Revenue..... 13	2,687·3¹	2,765·0¹	502·2	10,602·8²	1,461·4

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

¹ After deducting \$155·0 millions in 1943-44 and \$219·5 millions in 1944-45 in respect of refundable taxes.

² After deducting \$444·5 millions in respect of refundable taxes.

(2) Direct Taxes on Incomes.**(a) Taxes on Personal Incomes.**

The personal income tax, again the largest single source of revenue, yielded a total of \$767,755,000, including the refundable portion of the tax, compared with collections of \$813,435,000 in the previous year. The decline was due to the fact that collection of the refundable tax ceased after July 1, 1944, thus reducing receipts for the last nine months of the fiscal year.

In 1944-45 a deduction was made of an amount of \$95,000,000 in respect of the refundable portion of the tax which brought net revenue down to \$672,755,000 as shown in Table XII. This was lower than the net revenue of \$698,435,000 in the previous year, a reduction which was largely attributable to the fact that the amount of \$95,000,000 deducted for refundable taxes in 1944-45 related only to the extent of \$70,000,000 to tax revenues of that year, the balance of \$25,000,000 representing an increase in the reserves previously set aside against the two earlier years in which this requirement was in effect. The estimated total accumulated gross liability in respect of refundable taxes paid on personal incomes for the three taxation years, 1942, 1943 and 1944, has now been provisionally established at \$260,000,000. Of this total amount \$60,000,000 relates to 1942, \$130,000,000 to 1943, and \$70,000,000 to 1944. The reserves now provisionally established for 1942 and 1943 represent increases of \$5,000,000 and \$20,000,000 respectively over the amounts established previously for those years, the total increase of \$25,000,000 being included in the figure of \$95,000,000 deducted from revenue of 1944-45 fiscal year.

(b) Taxes on Interest, Dividends, Rents and Royalties.

Revenue under the above headings is derived from special taxes imposed on certain income under Section 9b of the Income War Tax Act. In 1944-45 this revenue amounted in total to \$27,053,000, increased by some \$1,382,000, and was derived for the most part from the 15 per cent tax levied on interest and dividends paid to non-residents.

(c) Corporation Income Tax and Excess Profits Tax.

Corporation income tax and excess profits tax, both of which are levied on business incomes, may appropriately be discussed together. Revenue from the corporation income tax amounted to \$276,404,000, as compared with \$311,379,000 in 1943-44, while revenue from the excess profits tax, before deducting the estimated refundable portion, was \$465,805,000, only slightly less than the figure of \$468,718,000 for 1943-44.

It will be noted that from the excess profits tax revenue for 1944-45 as shown in Table XII there has been deducted an amount of \$124,500,000 in respect of the refundable portion of the tax, as compared with a deduction of \$40,000,000 in 1943-44. The magnitude of the figure for 1944-45 deserves some comment. It represents a substantial revision in the amounts previously set aside in earlier years and also the establishment of a liability against 1944-45 at a much higher level than was previously anticipated. The explanation of this upward adjustment lies in the fact that the early estimates of the refundable portion of excess profits tax were based on the level of revenue from that tax as indicated by annual receipts under that heading. It has become apparent, however, as an increasing volume of corporation returns for the war years are assessed, that the distribution of tax liability between the corporation income tax and the excess profits tax is weighted more heavily towards the latter tax than the flow of revenue had indicated. This disparity is probably in large part explained by the fact that in making their monthly instalment payments many taxpayers, although paying a correct amount in total, distinguished inaccurately or do not distinguish at all between the corporation income tax and the excess profits tax portions of their payment. It will only be possible to make an exact allocation of revenue between the two sources as assessment of corporation returns progresses and the correct total distribution of tax liability is determined.

This reallocation of revenue will be effected through transfers from one source to the other as returns are assessed, and probably will not be completed for some time. It was felt appropriate, however, to anticipate in so far as possible the final effect of this redistribution in establishing the reserves for the refundable portion of the tax. On the basis of such final figures as are now available it has been estimated that the reserve for refundable portion of excess profits tax revenues collected in 1942-43 and 1943-44 should be increased from the amount of \$60,000,000 then provided to an amount of \$119,500,000, an increase of \$59,500,000, and that the reserve in respect of 1944-45 should be established at \$65,000,000, subject to further change as final and accurate figures become available. With these additions the gross accumulated liability to March 31, 1945, amounted for all years to \$184,500,000.

TABLE XII

DIRECT TAXES ON INCOMES, 1939-40 TO 1944-45.

(In thousands of dollars)

Item	Fiscal Years Ended March 31			War Period: Six Fiscal Years Ended March 31, 1945
	1945	1944	1939	
Individual Income Tax, including National Defence Tax..... 1	672,755 ¹	698,435 ¹	46,937	2,300,409 ³
Tax on Interest and Dividends..... 2	27,053	25,671	9,903	129,482
Taxes on Rents and Royalties..... 3	1,546	1,272	.....	6,574
Corporation Income Tax..... 4	276,404	311,379	85,186	1,331,075
Excess Profits Tax..... 5	341,305 ²	428,718 ²	.....	1,363,767 ³
Total Direct Taxes on Incomes..... 6	1,319,063	1,465,475	142,026	5,131,307

¹ Excluding the estimated refundable portion of \$115,000,000 in 1943-44 and \$95,000,000 in 1944-45.² Excluding the estimated refundable portion of \$40,000,000 in 1943-44 and \$124,500,000 in 1944-45.³ Excluding the estimated refundable portion amounting to \$260,000,000 for Individual Income Tax and \$184,500,000 for Excess Profits Tax.**(3) Succession Duties.**

The Dominion Government has levied succession duties only since 1941, and revenue from this source is showing a gradual increase from year to year. In 1944-45 it amounted to \$17,251,000 as compared with \$15,020,000 in 1943-44 and \$13,273,000 in 1942-43.

(4) Indirect Taxes.**(a) Customs Duties.**

Net revenue from customs duties for the fiscal year 1944-45 amounted to \$115,091,000, compared with net revenue of \$167,882,000 in the preceding year.

The explanation of this sharp decline in net revenue lies partly in a small reduction in gross customs receipts, but was due primarily to a marked increase in the amount of refunds and drawbacks debited from this source during the year. As explained in the Public Accounts for 1943-44, the taxation of war supplies and munitions produced on behalf of our Allies underwent a development during the war which had a marked effect on government revenues. Prior to April 1, 1943, importations into Canada or purchases in Canada by or on behalf of Allied Governments were granted exemption from customs duty and also from sales tax and any other excise taxes that would normally have applied, although purchases by the Canadian Government for its own account were subject in full to all applicable taxes. With the adoption of the Mutual Aid Program the Canadian Government became the purchaser of a substantial proportion of munitions and other war supplies procured in Canada for the use of other governments, and during the fiscal year 1943-44 only those supplies which were purchased in Canada for cash by Allied Governments were eligible for tax exemption, which exemption was granted in the form of a rebate, subsequent to the time of purchase, of the amount of duties and taxes included in the purchase price. In the fiscal year 1944-45 this policy was extended to provide for the refunding of duties and taxes on goods delivered under Mutual Aid as well as those paid for by cash in Canada.

The effect of this change was to bring within the scope of taxation in the first instance a substantial volume of war supplies excluded prior to April 1, 1943, which was the principal factor in accounting for the rise in gross receipts from customs duties and certain other taxes in the fiscal year 1943-44. At the same time it was known at the end of the fiscal year 1943-44 that a substantial but indeterminate amount of this increased revenue would be subject to rebate, and it was indicated in the Public Accounts for that year that there were arrears of refunds to Allied Governments then outstanding which had not at that time been determined. With the extension of the scope of the refunding procedure to include deliveries under Mutual Aid during the fiscal year 1944-45 it was also evident that the volume of such rebates would be increased over that of the previous fiscal year.

In the course of the fiscal year 1944-45 progress was made in determining and refunding the amount of duties and taxes not only in respect of 1943-44 but also in respect of 1944-45, so that by the time the books for the latter year were closed substantially all rebates on goods delivered to the end of that year had been made. In the results, however, not only the rebates of the year 1944-45 were debited against the revenue of that year but also the arrears of rebates from the previous year, which reduced customs and excise revenues to a much greater extent than if there had been no carry-over of arrears from the previous year and correspondingly left revenue for the previous year higher than if it had been possible to determine and refund the proper amount of taxes allocable to that year. The overall effect on customs refunds and drawbacks was that the total, including refunds on other accounts, increased from \$20,010,000 in the fiscal year 1943-44 to \$58,638,000 in the fiscal year 1944-45. It was this marked increase in refunds, attributable to the causes set forth above, which explains the decline in net customs revenue.

(b) Excise Duties.

Excise duties are levied exclusively on alcoholic beverages and tobacco products. Revenue in the fiscal year 1944-45 amounted to \$151,922,000, some \$9,798,000 higher than the previous year, of which increase alcoholic beverages contributed \$6,211,000 and tobacco products \$3,237,000. The increase in the former classification was attributable largely to higher revenues from beer, while cigarettes accounted for the largest part of the latter increase. The extent of the smokers' contribution to the Federal Treasury is indicated by the overall revenue from tobacco products which, including the additional taxes imposed under the Special War Revenue Act on tobacco, cigars, cigarettes and cigarette papers and tubes amounted in the fiscal year 1944-45 to \$152,106,000, or a sum in excess of one-third of the total tax revenue of the government in the last pre-war year, 1938-39.

TABLE XIII

EXCISE DUTIES, 1938-39 TO 1944-45
(In thousands of dollars)

Item	Fiscal Years Ended March 31			War Period: Six Fiscal Years Ended March 31, 1945
	1945	1944	1939	
Spirits, malt, etc. 1	72,133	65,922	18,530	305,832
Cigars, cigarettes and tobacco. 2	83,142	79,906	33,225	400,444
Licences. 3	37	37	34	232
Less Refunds. 4	-3,390	-3,741	-475	-14,010
Total Excise Duties. 5	151,922	142,124	51,314	692,498

(c) Excise Taxes.

Under "excise taxes" are included the wide variety of commodity, amusement and service taxes levied under the Special War Revenue Act, of which the sales tax and the war exchange tax are the largest revenue sources. Gross revenue from excise taxes in the fiscal year 1944-45 amounted to \$737,784,000, some \$64,823,000 higher than the previous year, but total refunds of \$194,719,000, compared with \$34,342,000 in the previous year, reduced net revenue in 1944-45 to \$543,065,000, some \$95,554,000 lower than 1943-44. The increase in refunds on excise taxes, mostly in respect of the sales tax, was attributable to the same circumstances as were outlined in the section dealing with customs revenue.

The two major revenue sources, sales tax and war exchange tax, showed respectively an increase in gross revenue of \$64,853,000, and a decrease of \$20,749,000. The increase in sales tax revenue is to be attributed mostly to the higher level of munitions production, while the decrease in war exchange tax revenue arose from the exemption of certain imports, including raw cotton and cotton yarns, agricultural implements and several other classes, from application of the tax. All other excise taxes yielded \$235,511,000, exceeding the revenue of the previous

year by \$20,718,000. The significant increases occurred under the following headings (the amount shown is the increase in 1944-45 over 1943-44).

1. Cigars, cigarettes and tobacco.....	\$7,618,000
2. Gasoline.....	4,741,000
3. Transportation and communications.....	1,825,000
4. Stamps, etc., including payment of taxes on jewellery, chinaware, cabaret attendance, etc.....	1,561,000
5. Toilet preparations and soaps.....	1,022,000
6. Furs.....	1,020,000
7. Electric and gas appliances.....	754,000
8. Phonographs, radios and tubes.....	621,000

Certain other revenues, on the other hand, suffered some reduction due largely to rationing of domestic consumption. The most important of these was sugar revenue, which declined from \$13,049,000 to \$11,744,000.

TABLE XIV

EXCISE TAXES, 1938-39 TO 1944-45
(In thousands of dollars)

Item	Fiscal Years Ended March 31			War Period: Six Fiscal Years Ended March 31, 1945
	1945	1944	1939	
Taxes on Commodities—				
Sales Tax..... 1	404,109	339,256	125,927	1,566,053
War Exchange Tax..... 2	98,164	118,913	.....	474,436
Automobiles, rubber tires and tubes..... 3	6,480	6,000	1,343	45,058
Beverages..... 4	19,442	19,059	.....	58,867
Candy and chewing gum..... 5	12,874	12,602	.....	33,661
Cigars, cigarettes and tobacco..... 6	62,307	54,688	125	143,998
Cigarette papers and tubes..... 7	6,658	6,159	1,450	27,056
Electric and gas appliances..... 8	4,057	3,302	.....	23,021
Furs..... 9	5,217	4,199	.....	12,586
Gasoline..... 10	29,671	24,930	.....	104,251
Matches and lighters..... 11	3,117	2,874	1,819	15,920
Phonographs, radios and tubes..... 12	1,112	491	.....	6,444
Special excise on importations..... 13	545	508	15,591	5,381
Sugar..... 14	11,744	13,048	11,004	85,947
Toilet preparations and soaps..... 15	6,347	5,327	1,249	22,668
Trunks, bags, luggage, etc..... 16	4,134	4,170	.....	10,491
Wines..... 17	1,772	1,710	230	8,012
Sundry..... 18	2,977	2,579	235	9,365
Taxes on Amusements and Services—				
Amusements..... 19	12,284	12,019	.....	42,791
Tax on pari-mutuel bets..... 20	1,904	1,683	.....	5,956
Transportation and communication..... 21	24,205	22,379	1,640	74,303
Stamps, including payment of taxes on jewellery, chinaware, cabaret attendance, etc..... 22	18,296	16,734	4,746	61,750
Licences, interest and miscellaneous..... 23	369	331	139	1,491
Less refunds..... 24	-194,719 ¹	-34,342	-3,787	-265,489
Total Excise Taxes..... 25	543,065	638,619	161,711	2,574,017

¹ Includes refunds and drawbacks to Department of Munitions and Supply of \$177,000,000.

(5) Miscellaneous Indirect Taxes.

Small amounts of tax revenue are derived from the tax on the note circulation of the chartered banks, which decreases from year to year with the decline in circulation of such notes as provided by statute; from taxes on the net premium income of insurance companies; from a tax on the export of electrical energy from Canada, and from a tax on the export of furs from the Northwest Territories. Revenue from all these taxes amounted in 1944-45 to \$8,234,000.

TABLE XV

MISCELLANEOUS INDIRECT TAXES, 1938-39 to 1944-45
(In thousands of dollars)

Item		Fiscal Years Ended March 31			War Period: Six Fiscal Years Ended March 31, 1945
		1945	1944	1939	
Chartered bank note circulation.....	1	350	457	1,014	4,105
Insurance companies.....	2	7,182	6,481	891	27,602
Sundry taxes.....	3	702	753	547	4,056
Total Miscellaneous Taxes.....	4	8,234	7,691	2,452	35,763

(6) Non-tax Revenue.

Non-tax revenues for 1944-45 amounted to \$145,471,000, an increase of \$12,188,000 over 1943-44. Receipts from the Post Office total \$66,056,000, an increase of approximately, \$4,985,000. The receipts from the Post Office exceeded the cost of operations by about \$11,427,000 without taking into account any credit for service rendered other departments free of charge and without adding to the cost of operations, rentals and other costs of premises occupied by the Post Office. Return on Investments realized \$60,749,000, an increase over the previous year of about \$12,468,000. The larger items making up this total are: interest on advances to Canadian National Railways, \$18,282,000; Bank of Canada profits, \$18,079,000; interest on loans to Foreign Exchange Control Board, \$5,951,000; interest on bonds held in Securities Investment Account, \$5,545,000; interest on loans to National Harbours Board, \$4,000,000; interest on loans to Provinces, \$2,927,000; interest on loans to Canadian Farm Loan Board, \$911,000; Soldier Land Settlement loans, \$797,000, and interest on advances to Canadian National Railways for purchase of railway equipment, \$1,792,000.

Bullion and Coinage—Royal Canadian Mint.

The revenue from Bullion and Coinage for 1944-45 as shown in Table XVI is \$4,586,000. This represents the revenue receipts, as shown by the Dominion's books, derived from the bullion and coinage operations of the Royal Canadian Mint and of the Dominion Assay Office, a branch of the Mint maintained at Vancouver for the receipt and assaying of deposits of gold produced in the Western provinces, Yukon and the Northwest Territories. (For a detailed explanation of the operations of the Royal Canadian Mint, from the accounting point of view, see the Public Accounts for 1942-43, pages xxxvii-xxxix.)

Details of these receipts will be found in the Department of Finance section of Part II of this Report and may be summarized as follows:—

Coinage operations—

Net gain in silver bullion and coinage operations.....	\$2·371 million
Net gain in bronze and tombac coinage operations.....	0·435 "
Net gain in steel coinage operations.....	0·679 "
Net loss on operations in the Nickel Coinage Account.....	—0·009 "

Refining and handling gold—

Gain on stocktaking.....	0·036 "
Gain in operations at Dominion Assay Office.....	0·003 "
Charges for assaying, melting and refining gold.....	0·110 "
Mint handling charges (net).....	0·961 "

Total..... \$4·586 million

TABLE XVI

NON-TAX REVENUE, 1938-39 TO 1944-45

(In thousands of dollars)

Item		Fiscal years ended March 31			Six fiscal years ended March 31, 1945
		1945	1944	1939	
Post Office.....	1	66,056	61,071	35,288	299,102
Return on Investments.....	2	60,749	48,281	14,532	208,617
Bullion and coinage.....	3	4,586	8,732	2,052	33,990
Premium, discount and exchange.....	4	.....	2,154	477	28,450
Other.....	5	14,080	13,045	9,414	82,556
Total Non-Tax Revenue.....	6	145,471	133,283	61,763	652,715

(7) Special Receipts and Credits.

The total amount for the fiscal year 1944-45 under this heading is \$387,237,000 compared with \$194,924,000 for the previous year. Special receipts War Appropriations Acts accounts for \$360,061,000 of the total, made up of (1) Refunds of previous years' war expenditure \$298,626,000, (2) Miscellaneous war revenue \$45,884,000, (3) Sale of surplus war assets, \$8,408,000 and (4) Asset values of properties disposed of under lease purchase option agreements previously charged to the War Appropriation, \$7,143,000. The refunds of previous years' war expenditures totalling \$298,626,000 was accounted for by the Department of Munitions and Supply, \$220,831,000, the Department of National Defence, Army Services, \$52,210,000, Navy Services, \$2,867,000 and Air Services \$20,981,000. The three principal items under the Department of Munitions and Supply were net production refunds representing mainly return of working capital advances from prefinanced plants, \$206,146,000; refunds from contracts in connection with cost audits, voluntary refunds, negotiation of contracts, etc., \$9,121,000, and miscellaneous refunds from sundry companies, \$4,618,000. Included in the amount of \$20,981,000 under Air Services, are amounts totalling \$7,985,000 received from the Governments of the United States, the United Kingdom and other Government departments for materials and equipment supplied, and an amount of \$3,097,000 received from the Government of New Zealand representing certain liabilities due under the terms of the agreements governing its participation in the British Commonwealth Air Training Plan, No. 1. The remainder constitutes chiefly refunds on contracts after cost audits and proceeds from the sale of materials and supplies.

The amount classified as Miscellaneous War Revenue of \$45,884,000 includes \$31,445,000, representing net revenue derived from the operation of Government-owned Companies and Crown Plants—sundry companies. Some of the other items making up this total are net revenue from the sale of gasoline ration books, \$1,581,000; rental of buildings and equipment and return on plant investment and working capital loans from sundry companies, \$1,678,000; sundry permits and sales, Department of National Defence, Army Services, \$2,583,000; Navy Services, \$590,000; Air Services, including equipment and supplies furnished other government departments, \$3,461,000, and Department of Transport, made up mainly of the balance of the operating surplus as at March 31, 1945, of the Dominion Lighthouse depot at Prescott, Ontario, \$2,231,000.

Item No. 6 in the table which follows totalling \$22,400,000 represents the net result of the changes in the Dominion's equity in the Canadian National Railways for the calendar year 1944, due to surplus earnings of the Canadian National Railways of \$23,027,000 less loss on capital abandonments of \$627,000. This item of \$22,400,000 increased the book valuation of Canadian National Railways' securities trust capital stock, and accordingly is offset by a contra amount appearing on the expenditure side under the heading "Other Charges".

TABLE XVII

SPECIAL RECEIPTS AND CREDITS, 1938-39 TO 1944-45

(In thousands of dollars)

Item	Fiscal years ended March 31			Six fiscal years ended March 31, 1945
	1945	1944	1939	
Consolidated Deficit Account—				
Refunds of previous years' Special Expenditure... 1	53	221	1,232	846
Special Receipts—War Appropriation Acts..... 2	360,061	98,918		495,556
War Donations..... 3	177	216		2,548
Canadian Wheat Board—				
Reduction in Reserve Account..... 4	589	2,971		10,220
Surpluses in certain special accounts..... 5	2,625			2,625
Canadian National Railways—Net credit due to increase in Canadian National Railways Securities Trust Stock (contra)..... 6	22,400	37,838	1	95,069
Previous years' war expenditure on investment in Crown plants transferred to Active Assets..... 7		53,448		53,448
Other..... 8		26	24	31
Total..... 9	385,905	193,638	1,256	660,343
Capital and Non-Active Accounts—				
Capital Accounts—				
Refunds of previous years' expenditure..... 10	728	93	40	1,002
Net insurance proceeds on the P.E.I. Car Ferry. 11				984
Non-active Accounts—				
National Harbours Board, reduction of indebtedness..... 12	19			67
Canadian Government Merchant Marine Ltd—balance in contingency reserve..... 13				1
Canadian National (West Indies) Steamships, Limited, reduction of indebtedness..... 14	549	164		713
Canadian Pacific Railway—repayment of loan made under Unemployment Relief Act, 1932. 15		1,000		1,000
Write-downs to Consolidated Deficit Account—				
Seed Grain and Relief Loans..... 16	36	29	18	221
Relief Loans to Province of Saskatchewan..... 17				17,682
Soldier and General Land Settlement Loans..... 18			127	
Canadian National Railways Securities Trust Stock—Line abandonments..... 19		2	2,713 ¹	2,600
Total Capital and Non-active Accounts..... 20	1,332	1,286	2,898	24,270
Total Special Receipts and Credits..... 21	387,237	194,924	4,154	684,613

¹ As there were no increases in the Canadian National Railways Securities Trust Stock in 1938-39 or 1939-40 the losses on line abandonments could not be netted against them.

² Netted out in item 6.

G. PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE, 1944-45.

The following table, Table XVIII, shows the percentage distribution of revenue and expenditure for a number of important items. Receipts from various taxes and other sources are shown as percentages both of total revenue and of total expenditure. Similarly, several of the main items of expenditure or groups of such items are shown as percentages both of total expenditure and of total revenue.

The purpose of this table is to enable broad conclusions to be drawn as to the relative burdens imposed on the public treasury by the war and the several important services or obligations of government. For example, a glance at the table will show that expenditures charged directly to war accounted for more than 84 per cent of all expenditures and amounted to about one and two-third times total revenue. Also, all ordinary expenditure accounted for 14.6 per cent of total expenditure and absorbed almost 29 per cent of total revenue.

Percentage of Total Revenue	Percentage of Total Expenditure	Percentage of Total Expenditure
29.0	20.4	8.07
10.4	18.10	8.02
10.1	17.1	8.00
10.1	15.7	7.97
10.0	14.8	7.91
10.0	14.0	7.86
10.0	13.4	7.81
10.0	12.8	7.76
10.0	12.2	7.71
10.0	11.6	7.66
10.0	11.0	7.61
10.0	10.4	7.56
10.0	9.8	7.51
10.0	9.2	7.46
10.0	8.6	7.41
10.0	8.0	7.36
10.0	7.4	7.31
10.0	6.8	7.26
10.0	6.2	7.21
10.0	5.6	7.16
10.0	5.0	7.11
10.0	4.4	7.06
10.0	3.8	7.01
10.0	3.2	6.96
10.0	2.6	6.91
10.0	2.0	6.86
10.0	1.4	6.81
10.0	0.8	6.76
10.0	0.2	6.71
10.0	0.0	6.66
10.0	0.0	6.61
10.0	0.0	6.56
10.0	0.0	6.51
10.0	0.0	6.46
10.0	0.0	6.41
10.0	0.0	6.36
10.0	0.0	6.31
10.0	0.0	6.26
10.0	0.0	6.21
10.0	0.0	6.16
10.0	0.0	6.11
10.0	0.0	6.06
10.0	0.0	6.01
10.0	0.0	5.96
10.0	0.0	5.91
10.0	0.0	5.86
10.0	0.0	5.81
10.0	0.0	5.76
10.0	0.0	5.71
10.0	0.0	5.66
10.0	0.0	5.61
10.0	0.0	5.56
10.0	0.0	5.51
10.0	0.0	5.46
10.0	0.0	5.41
10.0	0.0	5.36
10.0	0.0	5.31
10.0	0.0	5.26
10.0	0.0	5.21
10.0	0.0	5.16
10.0	0.0	5.11
10.0	0.0	5.06
10.0	0.0	5.01
10.0	0.0	4.96
10.0	0.0	4.91
10.0	0.0	4.86
10.0	0.0	4.81
10.0	0.0	4.76
10.0	0.0	4.71
10.0	0.0	4.66
10.0	0.0	4.61
10.0	0.0	4.56
10.0	0.0	4.51
10.0	0.0	4.46
10.0	0.0	4.41
10.0	0.0	4.36
10.0	0.0	4.31
10.0	0.0	4.26
10.0	0.0	4.21
10.0	0.0	4.16
10.0	0.0	4.11
10.0	0.0	4.06
10.0	0.0	4.01
10.0	0.0	3.96
10.0	0.0	3.91
10.0	0.0	3.86
10.0	0.0	3.81
10.0	0.0	3.76
10.0	0.0	3.71
10.0	0.0	3.66
10.0	0.0	3.61
10.0	0.0	3.56
10.0	0.0	3.51
10.0	0.0	3.46
10.0	0.0	3.41
10.0	0.0	3.36
10.0	0.0	3.31
10.0	0.0	3.26
10.0	0.0	3.21
10.0	0.0	3.16
10.0	0.0	3.11
10.0	0.0	3.06
10.0	0.0	3.01
10.0	0.0	2.96
10.0	0.0	2.91
10.0	0.0	2.86
10.0	0.0	2.81
10.0	0.0	2.76
10.0	0.0	2.71
10.0	0.0	2.66
10.0	0.0	2.61
10.0	0.0	2.56
10.0	0.0	2.51
10.0	0.0	2.46
10.0	0.0	2.41
10.0	0.0	2.36
10.0	0.0	2.31
10.0	0.0	2.26
10.0	0.0	2.21
10.0	0.0	2.16
10.0	0.0	2.11
10.0	0.0	2.06
10.0	0.0	2.01
10.0	0.0	1.96
10.0	0.0	1.91
10.0	0.0	1.86
10.0	0.0	1.81
10.0	0.0	1.76
10.0	0.0	1.71
10.0	0.0	1.66
10.0	0.0	1.61
10.0	0.0	1.56
10.0	0.0	1.51
10.0	0.0	1.46
10.0	0.0	1.41
10.0	0.0	1.36
10.0	0.0	1.31
10.0	0.0	1.26
10.0	0.0	1.21
10.0	0.0	1.16
10.0	0.0	1.11
10.0	0.0	1.06
10.0	0.0	1.01
10.0	0.0	0.96
10.0	0.0	0.91
10.0	0.0	0.86
10.0	0.0	0.81
10.0	0.0	0.76
10.0	0.0	0.71
10.0	0.0	0.66
10.0	0.0	0.61
10.0	0.0	0.56
10.0	0.0	0.51
10.0	0.0	0.46
10.0	0.0	0.41
10.0	0.0	0.36
10.0	0.0	0.31
10.0	0.0	0.26
10.0	0.0	0.21
10.0	0.0	0.16
10.0	0.0	0.11
10.0	0.0	0.06
10.0	0.0	0.01
10.0	0.0	0.00

TABLE XVIII

PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE, 1944-45

	Amount in millions of dollars	Percentage of Total Revenue	Percentage to Total Expenditure
ORDINARY REVENUE—			
Customs Import Duties.....	\$115.1	4.28%	2.19%
Excise Duties	151.9	5.65	2.90
Excise Taxes—sales tax and other excise taxes.....	444.9	16.56	8.48
War Exchange Tax	98.2	3.65	1.87
Income Tax on persons, corporations, etc. (net).....	977.8	36.39	18.64
Excess Profits Tax (net).....	341.3	12.70	6.51
Succession Duties	17.2	0.64	0.33
Other Tax Revenues.....	8.2	0.31	0.16
Total Revenue from Taxes.....	2,154.6	80.18	41.08
Non-tax Revenue	145.5	5.41	2.77
Total Ordinary Revenue.....	2,300.1	85.59	43.85
SPECIAL RECEIPTS AND CREDITS.....	387.2	14.41	7.38
Grand Total Revenue.....	2,687.3	100.00	51.23
	Amount in millions of dollars	Percentage of Total Expenditure	Percentage to Total Revenue
ORDINARY EXPENDITURE—			
Interest on Public Debt.....	319.0	6.08	11.87
Other Public Debt Charges.....	20.8	0.40	0.78
Subsidies, and payments to provinces under taxation agreements...	107.8	2.06	4.01
Old Age Pensions and pensions for blind persons.....	32.2	0.61	1.20
Unemployment Insurance Act, administration and Government's contribution.	17.9	0.34	0.66
Agriculture.	9.4	0.18	0.35
Mines and Resources.....	12.3	0.23	0.46
National Revenue	20.1	0.38	0.75
Veterans Affairs	81.0	1.55	3.01
Post Office	54.6	1.04	2.03
Public Works	13.2	0.25	0.49
Transport.	18.3	0.35	0.68
All other	60.8	1.16	2.26
Total Ordinary Expenditure.....	767.4	14.63	28.55
CAPITAL EXPENDITURE	3.2	0.06	0.12
WAR EXPENDITURE—			
National Defence—Army	1,261.8	24.05	46.95
—Navy.....	417.1	7.95	15.52
—Air.....	1,259.5	24.01	46.87
Munitions and Supply.....	215.8	4.12	8.03
Other Departments	460.9	8.79	17.15
War Appropriation (United Nations Mutual Aid) Acts.....	803.3	15.31	29.89
Total War Expenditure.....	4,418.4	84.23	164.41
SPECIAL EXPENDITURE	7.5	0.14	0.28
GOVERNMENT OWNED ENTERPRISES.....	1.3	0.03	0.05
OTHER CHARGES	47.8	0.91	1.78
Grand Total Expenditure.....	5,245.6	100.00	195.19

H. TOTAL REQUIREMENTS FOR AND SOURCES OF CASH.

(1) Introduction and Summary.

There are excluded from cash requirements certain expenditures which do not involve a cash outlay. Examples of non-cash expenditure are the apportionment of a share of cash outlays made in previous years where these outlays yield services over several years, the writing off of accounts receivable where the debt is uncollectible or has been cancelled, the write up of a non-active asset where the increase in value is reflected in revenues (example, the increase in the Dominion's equity in the Canadian National Railways as reflected in the Securities Trust Stock) and the provision of a reserve for possible losses on the liquidation of active assets. Similarly in itemizing Sources of Cash, all non-cash credits have been excluded. Consequently the cash deficiency which is the difference between cash requirements and cash receipts excluding borrowing, is quite distinct from the annual deficit in that it represents the net amount of financing required for the period of the fiscal year, while the deficit is the net increase in liabilities or decrease in assets for the same period.

Total cash requirements for 1944-45 were \$5,705.2 million. Revenue received in cash was \$2,658.5 million (excluding the refundable portion of taxes, which is included with borrowing), and other receipts were \$91.7 million. Hence the cash deficiency was \$2,955.0 million. This deficiency was met by domestic borrowing which yielded net proceeds of \$3,106.8 million, while the increase in cash balances amounted to \$151.8 million. Table XIX shows the details, with comparative figures for the preceding year and an accumulated total for the six war years ended March 31, 1945.

1944-45	1943-44	1942-43	1941-42	1940-41	1939-40
1. Requirements for cash	5,705.2	5,340.1	5,100.1	4,800.1	4,500.1
2. Revenue received in cash	2,658.5	2,400.1	2,200.1	2,000.1	1,800.1
3. Other receipts	91.7	80.1	70.1	60.1	50.1
4. Total cash receipts	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
5. Cash deficiency	2,955.0	2,859.9	2,830.0	2,740.0	2,650.0
6. Domestic borrowing	3,106.8	2,900.1	2,700.1	2,500.1	2,300.1
7. Increase in cash balances	151.8	100.1	50.1	0.1	0.1
8. Total financing	3,258.6	3,000.2	2,750.2	2,500.2	2,300.2
9. Total cash requirements met	3,258.6	3,000.2	2,750.2	2,500.2	2,300.2
10. Unmet requirements	0.0	0.0	0.0	0.0	0.0
11. Total cash requirements	3,258.6	3,000.2	2,750.2	2,500.2	2,300.2
12. Total cash receipts	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
13. Total cash requirements met	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
14. Total cash requirements	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
15. Total cash receipts	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
16. Total cash requirements met	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
17. Total cash requirements	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
18. Total cash receipts	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
19. Total cash requirements met	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
20. Total cash requirements	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
21. Total cash receipts	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
22. Total cash requirements met	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
23. Total cash requirements	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
24. Total cash receipts	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
25. Total cash requirements met	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
26. Total cash requirements	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
27. Total cash receipts	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
28. Total cash requirements met	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
29. Total cash requirements	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
30. Total cash receipts	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
31. Total cash requirements met	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
32. Total cash requirements	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
33. Total cash receipts	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
34. Total cash requirements met	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
35. Total cash requirements	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
36. Total cash receipts	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
37. Total cash requirements met	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
38. Total cash requirements	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
39. Total cash receipts	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
40. Total cash requirements met	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
41. Total cash requirements	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
42. Total cash receipts	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
43. Total cash requirements met	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
44. Total cash requirements	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
45. Total cash receipts	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
46. Total cash requirements met	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
47. Total cash requirements	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
48. Total cash receipts	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
49. Total cash requirements met	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
50. Total cash requirements	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
51. Total cash receipts	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
52. Total cash requirements met	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
53. Total cash requirements	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
54. Total cash receipts	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
55. Total cash requirements met	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
56. Total cash requirements	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
57. Total cash receipts	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
58. Total cash requirements met	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
59. Total cash requirements	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
60. Total cash receipts	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
61. Total cash requirements met	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
62. Total cash requirements	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
63. Total cash receipts	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
64. Total cash requirements met	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
65. Total cash requirements	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
66. Total cash receipts	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
67. Total cash requirements met	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
68. Total cash requirements	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
69. Total cash receipts	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
70. Total cash requirements met	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
71. Total cash requirements	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
72. Total cash receipts	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
73. Total cash requirements met	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
74. Total cash requirements	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
75. Total cash receipts	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
76. Total cash requirements met	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
77. Total cash requirements	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
78. Total cash receipts	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
79. Total cash requirements met	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
80. Total cash requirements	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
81. Total cash receipts	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
82. Total cash requirements met	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
83. Total cash requirements	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
84. Total cash receipts	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
85. Total cash requirements met	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
86. Total cash requirements	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
87. Total cash receipts	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
88. Total cash requirements met	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
89. Total cash requirements	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
90. Total cash receipts	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
91. Total cash requirements met	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
92. Total cash requirements	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
93. Total cash receipts	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
94. Total cash requirements met	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
95. Total cash requirements	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
96. Total cash receipts	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
97. Total cash requirements met	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
98. Total cash requirements	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
99. Total cash receipts	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2
100. Total cash requirements met	2,750.2	2,480.2	2,270.2	2,060.2	1,850.2

TABLE
 REQUIREMENTS FOR AND SOURCES
 (In millions)

REQUIREMENTS FOR CASH		Fiscal Years Ended March 31		Six Fiscal Years Ended March 31, 1945 ²
		1945	1944	
NON-WAR REQUIREMENTS ³ —				
Expenditure ⁴ —				
Interest on the public debt.....	1	319.0	242.7	1,173.7
Payments to provinces under the tax agreements.....	2	93.3	95.4	304.1
Other Ordinary Expenditure in Cash ⁵	3	325.9	281.6	1,645.6
Total Ordinary Expenditure in Cash.....	4	738.2	619.7	3,123.5
Capital Expenditure.....	5	3.2	2.6	22.9
Special Expenditure ⁶	6	7.5	37.5	249.2
Government Owned Enterprises.....	7	1.4	1.3	65.4
Other charges in Cash ⁷	8			9.8
Non-war cash expenditure.....	9	750.3	661.1	3,470.7
Outlay that Increased Assets or Decreased Liabilities—				
Active loans, advances, investments, etc. ⁸	10	246.5	119.0	558.4
Cost of loan flotations, portion to be amortized.....	11	17.9	17.4	68.7
Purchase price of increase in holdings of gold and U.S. dollars ⁹	12	119.4	-115.6	103.6
Reduction of New York indebtedness ¹⁰	13	0.9	126.8	143.0
Net outlay on non-war assets.....	14	384.7	147.5	873.7
Total non-war requirements (9+14).....	15	1,135.0	808.6	4,344.3
WAR REQUIREMENTS ³ —				
Expenditure ⁴ , ¹¹ —				
Department of National Defence—				
Air Force.....	16	1,259.5	930.7	3,387.1
Army.....	17	1,238.6	1,328.8	4,567.8
Navy.....	18	417.1	369.6	1,225.7
Department of Munitions and Supply.....	19	184.8 ¹²	675.1 ¹²	1,871.7
Other Departments.....	20	460.9	357.6	1,104.6
Mutual Aid, etc. ¹³	21	803.3	912.6	2,715.9
War cash expenditure.....	22	4,364.3	4,574.4	14,872.9
Outlays that Increased Assets or Decreased Liabilities—				
Active loans, advances, investments, etc. ¹⁴	23	224.7	518.1	2,613.6
Purchase price of increase in holdings of sterling balances ¹⁵	24	-11.9	-21.9	2.7
Reduction of London indebtedness ¹⁶	25	0.3	0.4	295.5
Adjustments—				
Revolving Funds ¹⁷	26		30.8	
Revaluation of war plants ¹⁸	27	-7.1	-53.4	-60.6
Net outlay on war assets.....	28	206.0	474.0	2,851.1
Total war requirements (22+28).....	29	4,570.3	5,048.4	17,724.0
GRAND TOTAL REQUIREMENTS (15+29).....	30	5,705.2	5,857.1	22,068.4

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

XIX

OF CASH, 1939-40 TO 1944-45¹
of dollars)

SOURCES OF CASH	Fiscal Years Ended March 31		Six Fiscal Years Ended March 31, 1945 ²
	1945	1944	
REVENUE⁴—			
Ordinary—			
Customs duties, excise duties, and excise taxes..... 31	810.1	948.6	4,045.9
Other indirect taxes..... 32	8.2	7.7	35.8
Personal income tax..... 33	767.8	813.4	2,560.4
Corporate income tax..... 34	276.4	311.4	1,331.1
Excess profits tax..... 35	465.8	468.7	1,548.3
Other direct taxes..... 36	45.9	42.0	188.6
Total tax revenue..... 37	2,374.1	2,591.8	9,710.0
Post office revenue ¹⁹ 38	66.1	61.1	299.1
Return on investments..... 39	60.7	48.3	208.6
Other Ordinary Revenue in cash ²⁰ 40	20.0	26.7	129.3
Gross Ordinary Revenue in cash..... 41	2,520.9	2,727.8	10,346.9
Less estimated refundable portion of personal income tax and excess profits tax..... 42	-219.5	-155.0	-444.5
Net Ordinary Revenue in cash..... 43	2,301.4	2,572.8	9,902.4
Special Receipts and Credits in cash ²¹ 44	357.1	100.6	498.2
Total revenue in cash..... 45	2,658.5	2,673.4	10,400.6
OTHER RECEIPTS—			
Miscellaneous receipts and credits on war account ²² 46	32.2	75.1	139.5
Miscellaneous receipts and credits on non-war account ²³ 47	59.5	42.9	213.6
Total..... 48	91.7	118.0	353.2
CASH DEFICIENCY—			
Borrowing in Canada—			
New Issues of Funded Debt ²⁴ —			
Treasury Bills, net increase..... 49	20.0	60.0	225.0
Bank of Canada..... 50			442.8
Chartered Banks, net..... 51	112.0	170.0	1,551.2
General Public..... 52	2,948.4	2,732.1	8,991.3
Total new issues..... 53	3,080.4	2,962.1	11,210.4
Less maturities paid off in cash ²⁵ 54	-252.4	-59.7	-555.5
Estimated refundable portion of personal income tax and excess profits tax..... 55	219.3	155.0	444.3
Net increase in funded debt..... 56	3,047.3	3,057.3	11,099.2
Net increase in floating debt ²⁶ 57	59.5	-6.0	143.8
Cash—			
Change in cash balances held in domestic currency..... 58	-151.8	14.3	71.5
Net cash deficiency ²⁷ 59	2,955.0	3,065.6	11,314.6
GRAND TOTAL SOURCES OF CASH (45+48+59)..... 60	5,705.2	5,857.1	22,068.4

NOTES TO TABLE XIX

¹Transactions classed as non-cash consist of adjustments of the valuation of assets and liabilities and the annual amortization of loan flotation charges. Certain contra accounts have also been omitted.

²In 1939-40 outlays and receipts in foreign currency were charged or credited at par of exchange, any difference being absorbed by Premium, Discount, and Exchange Account. Since then these transactions have been converted at the current rate of exchange. But see also footnotes 9, 10, 15, and 16.

³"War requirements" are expenditures charged to the war appropriations, and such other accounts as obviously relate to the war; "non-war requirements" are all other requirements.

⁴As in Expenditure and Revenue Account, except where otherwise indicated.

⁵Excludes the amortization of bond discounts and commissions, \$10.7 million in 1943-44, \$12.8 million in 1944-45 and \$52.9 million for the six years; also Premium, Discount and Exchange.

⁶Excludes the reserve provisions for the deficits of the Canadian Wheat Board in 1941-42 and 1940-41, totalling \$23.1 million.

⁷Fulfilment of guarantees *re* Saskatchewan Seed Grain Loans, 1936 and 1937.

⁸See Table xx, page XLIV.

⁹Computed by adding the 10% exchange premium to the change as shown on the balance sheet (where foreign currency is converted at par, the difference being absorbed by Premium, Discount and Exchange Account). Excludes U.S. funds held for special purposes.

¹⁰Including both funded and floating debt, and the 10% exchange premium on U.S. funds. In netting out the proceeds of the refunding issues in 1942-43 the price of the securities to the public has been used, although the amount actually received by the government was less than this by the amount of the underwriters' commissions; these commissions (plus the 10% exchange premiums on U. S. funds) are included at Item 11 in the table.

¹¹See Table IX page XXV; but see also footnote 12 *re* the expenditures of the Department of Munitions and Supply in 1943-44 and 1944-45.

¹²Excludes the reserve provision for contingent liabilities of Crown companies, \$31 million in 1944-45 and \$12.6 million in 1943-44.

¹³The War Appropriation (United Nations Mutual Aid) Acts 1943 and 1944, and The War Appropriation (United Kingdom Financing) Act 1942.

¹⁴See Table XXI, page XLVI.

¹⁵Computed at \$4.47 to the pound sterling; on the balance sheet foreign currency is converted at par, the differences being absorbed by Premium, Discount, and Exchange Account. Does not include sterling accumulated between 1939 and 1942 to provide the United Kingdom with Canadian dollar exchange.

¹⁶Including both funded and floating debt, the former being adjusted for sinking funds and for certain sinking fund holdings temporarily transferred to Securities Investment Account in order to liquidate them (where the sinking fund of a maturing or called issue held bonds of other issues). Excludes the premium paid (in sterling) in excess of the face value, charged to the war appropriations—see item 8 of Table IX, page XXV. The pound sterling was converted at \$4.45 in these debt retirement transactions.

¹⁷The revolving funds were closed out at the end of 1943-44, but not at the end of 1942-43. The net effect was to defer outlays from 1942-43 to 1943-44.

¹⁸During 1943-44 and 1944-45 certain items of plant and equipment, charged to the war appropriations as expenditure during previous years, were reclassified as active assets. The resultant increase in assets is included in the preceding items in the 1943-44 column, and this item makes the appropriate deduction. Alternatively, war expenditures could have been revised downward and outlay on active assets revised upward in the earlier years concerned, but that treatment would have been difficult to reconcile with the Public Accounts for the years concerned and would not have altered the cash requirements.

¹⁹Net after the deduction of commissions and sundry remuneration amounting to \$11.9 million in 1943-44.

²⁰Including a revision of Premium, Discount, and Exchange revenue resulting from the valuation of gold, foreign currency, and debt payable in foreign currency at current exchange rates instead of at par. The revised revenue from Premium, Discount and Exchange is \$1.3 million in 1944-45, \$4.9 million in 1943-44, and \$12.7 million for the six years.

See also Table XXIII page XLVIII.

²¹Excluding the following non-cash credits: the reduction of the reserve for losses of the Canadian Wheat Board; the adjustments of the Canadian National Railways Securities Trust Stock; the write-up of assets for the revaluation of war plants in 1943-44, and 1944-45; the balance of the award in the *I'm Alone* case, held by the Receiver General for several years and transferred to revenue in 1943-44; the write-off of Dominion "A" stock in 1940-41; and the write-off of non-active assets. The principal component is receipts related to the War Appropriations (refunds etc.), amounting to \$352.9 million in 1944-45, \$98.9 million in 1943-44, and \$488.3 million for the six years.

²²See Table XXIV page XLIX.

²³See Table XXV page L.

²⁴Excluding conversions and renewals. See also Table XXVI page LI.

²⁵See Table XXIX page LVIII.

²⁶Mostly changes in outstanding cheques.

²⁷The cash deficiency is defined as the excess of cash requirements over sources other than borrowing, and therefore it must equal net borrowing plus the decrease (or minus the increase) in cash balances.

Following the same practice as was followed last year, some receipts shown in Table XIX (as the repayment of certain loans) are netted against other payments, and some outlays (as the return of funds deposited with the Receiver General) are netted against other receipts. This netting out process avoids the necessity of going to such extremes as, for example, to show every deposit in the Post Office Savings Bank as a source of funds and every withdrawal as a requirement for funds. The principal items netted out are shown clearly in the above table, and the subsidiary tables that follow.

Another point relating to Table XIX which calls for some comment is the treatment used in defining cash transactions. Certain items which are strictly not cash transactions have been so defined; for example the interest payments to insurance, superannuation and trust funds, and the Government's contribution to the superannuation and the unemployment insurance funds have been treated as cash expenditure, on the one hand, and as cash receipts on the other, even though they remain on deposit with the Receiver General. The transactions treated as non-cash are adjustments of the valuation of assets and liabilities and the annual amortization of loan flotation charges.

(2) Analysis of Cash Requirements.

Table XIX separates requirements into "war" and "non-war". The former category is composed of charges to the war appropriations and such other accounts as are obviously related to the war; the latter includes all other requirements. As noted in the discussion of expenditures, this division is not a precise one. War requirements amounted to \$4,570.3 million in 1944-45 and non-war requirements amounted to \$1,135 million.

(a) Non-war Cash Requirements.

The total of the first section in Table XIX shows the non-war cash requirements in 1944-45 as \$750.3 million. The non-cash expenditures excluded are the amortization of bond discounts and commissions of \$12.8 million, Premium, Discount and Exchange \$16.3 million, the write down of active and non-active assets, \$25.3 million and the entries adjusting the value of the Canadian National Railways Securities Trust Stock, \$22.4 million.

Secondly, active loans, advances, investments, etc., totalling \$246.5 million were made during the year. The details are given in Table XX which follows:

TABLE XX

ACTIVE LOANS, ADVANCES, INVESTMENTS, ETC., ON NON-WAR ACCOUNT, NET, 1939-40 TO 1944-45¹
(In millions of dollars)

Item	Fiscal Years Ended March 31		Six Fiscal Years Ended March 31, 1945
	1945	1944	
CANADIAN NATIONAL RAILWAYS—			
Advances—			
Capital expenditure and retirement of miscellaneous obligations (Financing and Guarantee Acts).....	1		37.7
Purchase of securities from Canadian holders (Financing and Guarantee Acts, 1940, 1941 and 1942 ²).....	2	0.1	13.9
Retirement of maturing issues (Refunding Acts, 1938 and 1944).....	3	97.4 ³	210.8
Senneterre-Rouyn Railway.....	4		0.3
Temporary loan, pending passage of the Estimates.....	5		3.9
Trans-Canada Air Lines.....	6		1.3
Repayments—			
Capital and miscellaneous purposes (Financing and Guarantee Acts).....	7	-0.1	-39.4 ⁴
		-12.4 ⁴	-1.4
		-1.3	
Hire-purchase agreements <i>re</i> equipment purchased in 1935-36 and 1936-37.....	8	-0.5	-3.1
Retirement of maturing issues (Refunding Act, 1938).....	9	-23.0 ⁴	-45.6 ⁴
		-2.8	-8.7
		-22.6 ⁴	
		-5.9	
Senneterre-Rouyn Railway.....	10		-0.6 ⁴
Temporary loans pending passage of the Estimates.....	11		-5.4
Trans-Canada Air Lines.....	12		-1.4
Net Total, Canadian National Railways.....	13	71.0	162.2
OTHER LOANS, ADVANCES AND INVESTMENTS—			
Canadian Broadcasting Corporation.....	14		-0.5
Canadian Farm Loan Board ⁵	15	-5.0	-10.3
Canadian Pacific Railway.....	16		-6.3
Dominion and National Housing Act Loans.....	17	-1.2	9.3
Export Credit Corporation.....	18	1.0	1.0
Land settlement loans ⁶	19	4.3	-2.7
National Harbours Board.....	20		-0.8
Provincial and Municipal accounts.....	21	15.6	30.3
Securities Investment Account ⁸	22	151.3	335.6
Steep Rock Iron Mines—railway and dock.....	23	1.8	1.8
Sundry ⁹	24	0.1	-1.1
Net Total, Other Loans, Advances and Investments.....	25	167.8	356.3
MISCELLANEOUS ACCOUNTS—			
Canadian Wheat Board.....	26	8.2	37.9
Departmental working capital advances ¹⁰	27	-0.5	2.1
Net Total, Miscellaneous.....	28	7.7	39.9
Grand Total (13+25+28).....	29	246.5	558.4

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

¹Excludes write-downs, and the provision of a reserve for possible losses on the ultimate realization of active assets.

²Including Grand Trunk Debenture Stock bought from Canadian holders, but excluding securities known to have been vested by the United Kingdom and acquired by Canadian holders through unofficial repatriations. See also item 2 of Table XXI.

³Including the 10% premium on an advance of \$56.7 million made in U.S. funds.

⁴Application of net income surplus to loan repayments. See also footnote 4 to Table XXI.

⁵Excluding stock written off.

⁶Excluding loans written off.

⁷Less than \$50,000.

⁸Adjusted to eliminate temporary holdings of sterling securities in connection with the liquidation of sinking funds, as these changes are included in item 25 of Table XIX.

⁹Those items in Schedules D, F, G, and I to the balance sheet not enumerated in this table or in Table XXI, except contra accounts.

¹⁰Excluding the Royal Canadian Mint Gold Purchase Account. The changes in this account reflect changes in the Dominion's holdings of gold, and are included in item 12 of Table. XIX

The third type of non-war cash requirements is the cash outlay for loan flotations amortized over the life of the issues as distinct from that charged directly to annual expenditure when incurred. It comprises chiefly discounts, conversion premiums, redemption bonuses and commissions; the amount in 1944-45 was \$17.9 million.

Fourthly there is the Canadian dollar purchase price of the increase in holdings of gold and U.S. dollars of \$119.4 million in 1944-45, and finally, the cost in Canadian dollars of the funds used to reduce New York indebtedness which in 1944-45 amounted to only \$0.9 million.

(b) War Requirements.

Cash expenditure from the war appropriations amount to \$4,364.3 million in 1944-45; the only non-cash items deducted are the reserve provision for contingent liabilities of Crown companies \$31 million and purchase of Allied Military Notes \$23.2 million.

Table XXI gives an analysis of the net advances made on war account during the year, and, as with most of the tables in this Introduction, gives comparable figures for 1943-44 and the total for the six-year period ended March 31, 1945. Advances to other governments during 1944-45 were reduced by a net amount of \$38.4 million, of which the most important items were the advances to War Supplies Limited for U.S.A. account, \$71.2 million and the loan to the United Kingdom under the War Appropriation (United Kingdom Financing) Act, 1942, \$55.1 million. Offsetting these net reductions were increases during the year of recoverable expenses under the Air Training Plans of \$81.6 million and United Kingdom food accounts of \$10.6 million. Net advances of \$236.8 million were made to various Crown agencies—\$265 million to the Foreign Exchange Control Board and \$12.7 to the Commodity Prices Stabilization Corporation, Limited. Offsetting these amounts were net repayments of \$10.3 million from Canadian Wool Board Limited, \$10.9 million from Crown plants privately managed and \$19.9 million from Department of Munitions and Supply companies. Other transactions were net advances of \$20.8 million to the Canadian National Railways more fully described on page XVII and a net repayment of \$8 million by certain private contractors.

TABLE XXI

ACTIVE LOANS, ADVANCES, INVESTMENTS, ETC., ON WAR ACCOUNT, NET, 1939-40 TO 1944-45 ¹
(In millions of dollars)

Item	Fiscal Years Ended March 31,		Six Fiscal Years Ended March 31, 1945
	1945	1944	
CANADIAN NATIONAL RAILWAYS—			
<i>Advances—</i>			
Purchase of equipment (War Appropriation Acts)..... 1	20.8	20.7	73.8
Purchase of securities ² —			
Financing and Guarantee Acts, 1940 and 1942 ³ 2	0.4	0.6	122.5
War Appropriation (United Kingdom Financing) Act, 1942.. 3	1.0	2.1	256.1
Temporary loan for oil drilling campaign..... 4		0.6	0.6
Temporary loan for working capital..... 5			17.1
<i>Repayments—</i>			
Purchase of equipment..... 6	-3.9	-2.4	-8.3
Temporary loan for oil drilling campaign..... 7		-0.6 ⁴	-0.6 ⁴
Temporary loan for working capital..... 8			-3.2
Net Total, Canadian National Railways..... 9	18.3	21.0	457.9
CROWN AGENCIES—			
Canadian Wool Board, Ltd..... 10	-10.3	13.8	13.4
Commodity Prices Stabilization Corporation, Ltd..... 11	12.7	-1.5	32.2
Crown plants privately managed ⁷ 12	-10.9	57.0	46.1
Department of Munitions and Supply companies ⁵ 13	-19.9	51.3	70.2
Eldorado Mining and Refining, Ltd..... 14		5.3	5.3
Foreign Exchange Control Board..... 15	265.0	185.0	850.0
War Assets Corporation, Ltd..... 16	0.6	0.3	0.9
Wartime Salvage, Ltd..... 17	-0.3	-0.2	
Net Total, Crown Agencies..... 18	236.8	310.8	1,018.1
OTHER GOVERNMENTS—			
Recoverable expenses under the Air Training Plans ⁶ 19	81.6	205.4 ⁷	449.5
Other Department of National Defence recoverable advances..... 20	-1.2	14.0	28.1
U.S.S.R., purchase of wheat..... 21		9.1	10.0
United Kingdom food accounts..... 22	10.6	13.2	30.6
United Kingdom: The War Appropriation (United Kingdom Financing) Act, 1942..... 23	-55.1	-42.4	602.5
United States of America (advances to War Supplies, Ltd., for U.S.A. account)..... 24	-71.2	-11.9	⁸
Other ⁹ 25	-3.1	2.9	⁸
Net Total, Other Governments..... 26	-38.4	190.3	1,120.7
OTHER LOANS AND ADVANCES—			
Department of Munitions and Supply loans to private contractors. 27	8.0	-4.0	16.9
GRAND TOTAL..... 28	224.7	518.1	2,613.6

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

¹ Excluding the provision of a reserve for possible losses on the ultimate realization of active assets.

² For the repatriation of sterling securities.

³ For the purchase of Grand Trunk Railway debenture stock, excluding that acquired from Canadian holders, and for the purchase of securities vested by the United Kingdom government but not included in official repatriations. See also item 2 of Table XX, page XLIV.

⁴ Application of net income surplus to loan repayments. See also footnote 4 to Table XX.

⁵ See also item 27 and footnote 18 of Table XIX, page XL.

⁶ Recoverable from Australia, New Zealand, and the United Kingdom.

⁷ Includes adjustments affecting previous years.

⁸ Less than \$50,000.

⁹ Excluding expenses collectible from the U.S.A. under salmon and halibut treaties, which are included in item 24 of Table XX.

The Canadian dollar purchase price of the increase in holdings of sterling funds is included as a war requirement because practically all expenditure in sterling relates to the activities of our armed forces overseas. During 1944-45 sterling holdings decreased by an amount equivalent to \$11.9 million. The remaining item in Table XIX which calls for comment is item 27—Revaluation of war plants, \$7.1 million. This amount represents the increase in assets of certain items of plant and equipment and the amount of \$7.1 million is shown as a negative figure for the reason that the expenditure was included in former years as war expenditure and accordingly cash was not required for the item in 1944-45.

(c) Adjustment of total requirements for and sources of cash to take account of certain C.N.R. transactions.

Table XXII which follows is a summarization of "Requirements for Cash" and "Sources of Cash" with an adjustment with respect to the Canadian National Railways. Certain of the advances made by the Dominion to the C.N.R. were for the purpose of retiring securities held by the Canadian Public; these advances may reasonably be considered as having increased borrowing by the Dominion so the net effect has been merely to replace the C.N.R. securities with direct Dominion obligations. The figure for 1944-45 of \$35.1 million which has been deducted from both categories represents the total of items 2 and 3 in Table XX, namely \$97.4 million less \$56.7 million advanced to the C.N.R. in U.S. Funds and the 10 per cent premium thereon for the retirement of a New York issue.

TABLE XXII

THE DOMINION'S REQUIREMENTS FOR AND SOURCES OF CASH ADJUSTED FOR CERTAIN C.N.R. TRANSACTIONS, 1939-40 TO 1944-45
(In millions of dollars)

Item	Fiscal Years Ended March 31		Six Fiscal Years Ended March 31, 1945
	1945	1944	
REQUIREMENTS FOR CASH—			
Requirements as in item 30 of Table XIX..... 1	5,705.2	5,857.1	22,068.4
Deduct advances for the retirement of C.N.R. issues held by the Canadian public ¹ 2	—35.1	—17.9	—162.3
Requirements as adjusted for the consolidation of C.N.R. position with that of the Dominion..... 3	5,670.2	5,839.2	21,906.1
SOURCES OF CASH—			
Sources as in item 60 of Table XIV..... 4	5,705.2	5,857.1	22,068.4
Deduct retirement of C.N.R. issues in the hands of the public ² 5	—35.1	—17.9	—162.3
Sources as adjusted for the consolidation of C.N.R. position with that of the Dominion..... 6	5,670.2	5,839.2	21,906.1

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

¹ Table XX, items 2 and 3, excluding \$56.7 million advanced in U.S. funds, and the 10% premium thereon, for the retirement of a New York issue.

(3) Analysis of Sources of Cash.**(a) Revenue Received in Cash.**

Total revenue as shown in Table XI of \$2,687.3 million has been reduced by the following non-cash credits: the credit of \$22.4 million recording the net increase in the Dominion's equity in the Canadian National Railways; the write-up of assets for the revaluation of war plants of \$7.1 million disposed of under a lease-purchase agreement, and a reduction in the reserve for losses of the Canadian Wheat Board of \$0.6 million. An addition of \$1.3 million has been made due to the adjustment of the Premium, Discount and Exchange Account as shown in Item 11 of Table XXIII.

TABLE XXIII

RECONCILIATION OF PREMIUM, DISCOUNT AND EXCHANGE REVENUE AS IN TABLE XVI

with that as in Table XIX

(In millions of dollars)

Item	Fiscal Years Ended March 31		Six Fiscal Years Ended March 31, 1945
	1945	1944	
Premium, Discount and Exchange Revenue as in item 15 of Table VIII and item 4 of Table XVI..... 1	-16.3	2.2	12.1
Add charges transferred to other items in Table XIX—			
Premium paid on the increase in holdings of gold ¹ 2	²		0.4
Premium paid on the increase in holdings of U.S. dollars ¹ 3	10.8		9.3
Premium paid on the purchase of U.S. funds used to retire New York indebtedness ³ 4	0.1	11.5	13.1 ⁴
Premium paid on the purchase of U.S. funds advanced to the C.N.R. to retire New York indebtedness..... 5	5.7		5.7
Discount on decrease in holdings of sterling ⁵ 6	1.1	1.9	
Deduct credits transferred to other items in Table XIX—			
Premium received on the decrease in holdings of gold ¹ 7		-0.3	
Premium received on the decrease in holdings of U.S. dollars ¹ 8		-10.5	
Discount received on the increase in holdings of sterling ⁵ 9			-0.2
Discount received on the purchase of sterling used to retire London indebtedness ⁶ 10	²	²	-27.7
Premium, Discount and Exchange Revenue as included in item 40 of Table XIX..... 11	1.3	4.9	12.7
Net difference (11-1)..... 12	17.7	2.7	0.6

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

¹ Transferred to item 12 of Table XIX.

² Less than \$50,000.

³ Transferred to item 13 of Table XIX; but see footnote 4 with respect to 1942-43.

⁴ Includes the premium on commissions on the refunding issues in 1942-43, \$0.1 million, transferred to item 11 of Table XIX.

⁵ Transferred to item 24 of Table XIX.

⁶ Transferred to item 25 of Table XIX.

(b) Other Receipts (except borrowing).

Miscellaneous receipts relating to the war totalled \$32.2 million and are listed in Table XXIV, while miscellaneous receipts and credits on non-war account totalling \$59.5 million are detailed in Table XXV. The largest item in non-war cash receipts is the net increase in government annuities totalling \$30.0 million which includes interest credited to the fund of \$8.8 million. As explained previously, this amount of interest while not strictly a cash receipt is included here, as the interest payments to all insurance, superannuation and trust funds are included as cash requirements.

TABLE XXIV

MISCELLANEOUS CASH RECEIPTS AND CREDITS ON WAR ACCOUNT, 1939-40 TO 1944-45
(In millions of dollars)

Item	Fiscal Years Ended March 31		Six Fiscal Years Ended March 31, 1945
	1945	1944	
DEPOSIT AND TRUST ACCOUNTS—			
Deferred pay, Army and Air Force..... 1	3.8	4.8	21.3
Deposits by allied governments re purchase of munitions..... 2	¹	31.0	31.8
Sorel Industries, Ltd—Minister's Plant Depreciation Account.... 3	2.9	3.8	9.5
Sundry accounts ² 4	3.2	1.1	4.9
	9.9	40.6	67.4
INSURANCE, PENSION AND GUARANTY ACCOUNTS—			
Employee's compensation clearing accounts, defence projects..... 5	1.6	3.3	9.3
War Damage Insurance Accounts..... 6	1.0	5.6	12.2
DEFERRED CREDITS—			
Sundry accounts ³ 7	0.1	0.1	0.3
SUNDRY SUSPENSE ACCOUNTS—			
Canadian Government Merchant Marine, war operations suspense. 8	1.2	1.1	5.8
Department of Munitions and Supply Suspense..... 9	25.8	12.6	40.1
Department of National Defence Suspense..... 10	-7.3	11.7	4.4
Other suspense accounts ⁴ 11	-0.1	0.1	¹
	19.7	25.5	50.3
TOTAL..... 12	32.2	75.1	139.5

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

¹ Less than \$50,000.

² Certain Deposit and Trust accounts under the Departments of National Defence and Veterans Affairs opened since the outbreak of war. See the Balance Sheet, Schedule N.

³ British Columbia Security Commission Suspense, Distressed Canadian Nationals outside of Canada, and Militia Pensions—Air Services. See the Balance Sheet, Schedule Q.

⁴ George Mayo Estate, Tashme Canteen Suspense, Naval Headquarters Canteen and British Ministry of Food. See the Balance Sheet, Schedule R.

TABLE XXV

MISCELLANEOUS CASH RECEIPTS AND CREDITS ON NON-WAR ACCOUNT, NET, 1939-40 to 1944-45
(In millions of dollars)

Item	Fiscal Years Ended March 31		Six Fiscal Years Ended March 31, 1945
	1945	1944	
DEPOSIT AND TRUST ACCOUNTS—			
Bank Circulation Redemption Fund..... 1	-1.0	-0.7	-3.2
Contractors' security deposits..... 2	-2.5	-2.9	1.1
Deposits by allied governments <i>re</i> purchases other than munitions. 3	5.7	.....	5.7
Indian Trust Funds..... 4	0.8	0.8	2.5
National Harbours Board funds..... 5	-0.5	0.5	-0.2
National Research Council Trust Fund..... 6	²	0.1	0.3
Post Office Savings Bank deposits..... 7	5.2	3.9	10.4
Sir Frederick Banting Fund..... 8	0.2	¹	0.7
Sundry accounts ² 9	0.6	0.4	1.8
	8.4	1.9	19.0
INSURANCE, PENSION AND GUARANTY ACCOUNTS—			
Civil Service Insurance Fund..... 10	1.0	1.0	5.6
Civil Service Retirement Fund..... 11	-5.1	3.3	4.5
Civil Service Superannuation Account..... 12	10.0	1.9	22.5
Government Annuities..... 13	30.0	23.3	120.5
Returned Soldiers' Insurance Fund..... 14	0.7	0.7	5.0
Unemployment Insurance Fund..... 15	77.8	76.3	268.1
Less invested in securities..... 16	-77.7	-76.0	-262.0
Sundry accounts ³ 17	0.5	0.4	-0.6
	37.2	30.9	163.6
DEFERRED CREDITS—			
Pay-list deductions for Victory Bonds, etc..... 18	9.3	9.4	25.5
Sundry accounts ⁴ 19	0.1	0.3	0.3
SUNDRY SUSPENSE ACCOUNTS—			
Sundry accounts ⁵ 20	4.5	0.4	5.2
TOTAL..... 21	59.5	42.9	213.6

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

¹ Less than \$50,000.

² Changes in items in the Balance Sheet, Schedule N, not detailed in Table XXV or XXVI, except contra accounts.

³ Changes in items in the Balance Sheet, Schedule O and P, not detailed in Table XXV or XXVI.

⁴ Changes in items in the Balance Sheet, Schedule Q, not detailed in Table XXV or XXVI.

⁵ Changes in items in the Balance Sheet, Schedule R, not detailed in Table XXV or XXVI, except contra accounts.

(c) Borrowed Funds and Borrowing Operations.

Again, as in the previous fiscal year, the Dominion did not borrow in foreign markets during 1944-45, outstanding obligations in London being further reduced by continued repatriation of sterling securities. Borrowing within Canada to meet the cash deficiency is summarized in Table XIX, items 49 to 56, and is given in detail in Table XXVI which follows:

TABLE XXVI
NEW BORROWING WITHIN CANADA, 1939-40 TO 1944-45⁽¹⁾
(In millions of dollars)

SOURCE ² AND TITLE OF BORROWING	Fiscal Years Ended March 31		Six Fiscal Years Ended March 31, 1945
	1945	1944	
TREASURY BILLS			
Net increase..... 1	20.0	60.0	225.0
BANK OF CANADA			
Second Victory Loan ³ 2			92.8
One and two year notes..... 3			350.0
Total, Bank of Canada..... 4			442.8
CHARTERED BANKS			
Two and two-and-one-half year notes..... 5	-98.0 ⁴	200.0	551.2
Deposit Certificates, net..... 6	210.0	-30.0	1,000.0
Total, Chartered Banks..... 7	112.0	170.0	1,551.2
GENERAL PUBLIC			
Loan of May 15, 1939 ⁵ 8			49.4
War Loans, 1940 ⁶ 9			496.3
Victory Loans, 1941 to 1944 ⁶ 10	2,917.4	2,683.7	8,164.5
War Savings Certificates ⁷ and stamps, and Non-Interest-Bearing Certificates, net increase..... 11	31.0	48.4	281.2
Total, General Public..... 12	2,948.4	2,732.1	8,991.3
GRAND TOTAL 13	3,080.4	2,962.1	11,210.4
MEMORANDUM—War Period Issues⁸—			
General Public..... 14			8,942.0
Grand Total 15			11,161.0

NOTE: Due to rounding off, the figures may not add exactly to the totals shown.

¹ Excludes renewals and the conversion of maturing issues (but see also footnote 4). The amounts shown are the net proceeds at the price to the subscriber; see Table XXVIII for terms of issue.

² At time of issue only.

³ Issued in June, 1942, in connection with clearing off the sterling balances accumulated by the F.E.C.B.; not related to the public campaign in February and March, 1942.

⁴ This sum is the portion of earlier notes still held by the banks that was converted into Deposit Certificates.

⁵ There is no information concerning subscriptions by banks to this issue.

⁶ Some small portion of the two war loans and the first Victory Loan was subscribed by the Bank of Canada and the chartered banks, estimated at less than \$30 million for the three loans.

⁷ Including the addition of accrued interest.

⁸ Issues after September 1, 1939—i.e. all issues except item 8.

Outstanding Treasury Bills increased during the year by \$20 million to \$380 million. The net effective rate of interest continued to show a gradual decline during the year, the last issue being sold at a rate of 0.365 per cent. The corresponding rates for the last six fiscal years are as follows:

	Percent
1939-40.....	0.747
1940-41.....	0.609
1941-42.....	0.552
1942-43.....	0.498
1943-44.....	0.387
1944-45.....	0.365

It is not possible to classify the purchasers of Treasury Bills, but other new issues have been so classified in Table XXVI.

There were no new borrowings from the Bank of Canada during the year, but a further \$210 million of Deposit Certificates were sold to the chartered banks and \$98 million of notes redeemed, making a net increase in borrowing from the chartered banks of \$112.0 million.

The general public purchased \$2,917.4 million of Victory bonds, and \$31.0 million (net after redemptions, but including accrued interest) of War Savings Certificates and Stamps and Non-interest Bearing Certificates. This is almost 96 per cent of the total borrowings for the year which were \$3,080.4 million.

The Sixth and Seventh Victory Loans were each in turn the largest borrowing operations up to March 31, 1945—the Sixth, sold entirely for cash, yielding \$1,405.0 million from 3,077,123 subscriptions, and the Seventh yielded \$1,512.4 million cash from 3,306,101 subscriptions and \$147.5 million in conversion of matured or called bonds from 21,214 subscriptions.

Table XXVII which follows, prepared by the National War Finance Committee, gives the estimated derivation of the subscriptions to the last four Victory Loans at time of issue and an aggregate total of the seven Victory Loans to date.

TABLE XXVII

ESTIMATED DERIVATION OF SUBSCRIPTIONS TO VICTORY LOANS AT THE TIME OF ISSUE
(Data prepared by the National War Finance Committee)
(In millions of dollars)

Item	FOURTH Victory Loan (dated May 1 1943)	FIFTH VICTORY LOAN (dated November 1 1943)			Sixth Victory Loan (dated May 1, 1944)	SEVENTH VICTORY LOAN (dated November 1, 1944)			GRAND TOTAL, SEVEN VICTORY LOANS ¹		
	Cash	Cash	Conver- sion	Total	Cash	Cash	Conver- sion	Total	Cash	Conver- sion	Total
ALL APPLICATIONS.....	1,308.7	1,375.0	195.6	1,570.6	1,405.0	1,512.4	147.5	1,659.9	8,166.0	603.1	8,769.1
(a) Individuals ²	566.7	626.6	44.7	671.3	665.9	785.6	40.8	826.4	3,726.3	121.8	3,848.1
(b) Non-individuals...	742.0	748.4	150.9	899.3	739.1	726.8	106.7	833.5	4,439.7	481.3	4,921.0
APPLICATIONS FROM IN- DIVIDUALS:											
(a) Special Names ³ ...	37.2	26.9	2.5	29.4	24.4	23.4	1.2	24.6	203.7	5.5	209.2
(b) General and Pay- roll Canvasses ² ...	529.5	599.7	42.2	641.9	641.5	762.2	39.6	801.8	3,522.6	116.3	3,638.9
APPLICATIONS FROM NON-INDIVIDUALS:											
(a) Banks—Own Ac- count.....	0.5	.....	139.7	139.7	.....	.....	81.2	81.2	7.7	380.9	388.6
(i) Bank of Ca- nada.....	.....	.....	72.0	72.0	.....	.....	42.5	42.5	.....	123.2	123.2
(ii) Chartered Banks.....	0.5	.....	67.7	67.7	.....	.....	38.7	38.7	7.7	257.7	265.4
(b) Government Ac- counts.....	85.2	78.8	2.4	81.2	80.6	80.0	13.5	93.5	457.8	15.9	473.7
(i) Federal.....	30.8	22.4	2.2	24.6	25.7	12.7	13.2	25.9	143.8	15.4	159.2
(ii) Provincial...	34.1	32.6	0.1	32.7	36.1	37.2	0.1	37.3	184.9	0.2	185.1
(iii) Municipal & School....	20.3	23.8	0.1	23.9	18.8	30.1	0.2	30.3	129.1	0.3	129.4
(c) Insurance Com- panies, Pension Funds, etc., and Savings Banks...	201.3	197.7	4.7	202.4	200.0	203.3	3.4	206.7	1,212.6	54.1	1,266.7
(i) Life Insur- ance Com- panies.....	165.1	168.7	3.4	172.1	167.9	172.9	1.8	174.7	1,031.7	49.0	1,080.7
(ii) All Other In- surance Co's.	15.5	13.3	0.6	13.9	13.0	12.4	1.2	13.6	84.2	4.0	88.2
(iii) Associations, Unions, Pen- sion and Ben- evolent Funds	16.1	10.8	0.7	11.5	13.8	13.1	0.4	13.5	71.1	1.1	72.2
(iv) Quebec Sav- ings Banks.	4.6	4.9	.....	4.9	5.3	4.9	.....	4.9	25.6	.....	25.6
(d) Miscellaneous....	455.0	471.9	4.1	476.0	458.5	443.5	8.6	452.1	2,761.6	30.4	2,972.0
(i) Mining Com- panies.....	54.7	48.3	.....	48.3	46.4	43.1	1.9	45.0	304.6	10.4	315.0
(ii) Trust Com- panies In- vestment Trust, Mort- gage and Loan Companies, and Real Es- tate Compa- nies.....	17.5	19.2	0.1	19.3	18.7	22.0	0.3	22.3	106.3	0.4	106.7
(iii) Colleges, Churches, and Chari- table Orga- nizations.....	3.3	3.8	0.4	4.2	5.1	5.9	0.9	6.8	26.4	1.5	27.9
(iv) All Others, being practi- cally all ap- plications from Business Firms and Corporations	379.5	400.6	3.6	404.2	388.3	372.5	5.5	378.0	2,324.3	18.1	2,342.7

¹ Excluding \$92.8 million Second Victory Loan issued to the Bank of Canada in June 1942, in connection with clearing off the accumulated balances of sterling.

² Includes small commercial and small non-profit entities, the aggregate subscriptions from which would be a relatively small part of the total.

³ Individuals believed capable of buying \$25,000 or more par value of bonds at the time of issue.

Reviewing the borrowing operations from September 1, 1939, to March 31, 1945—the war period to date—the general public has provided \$8,942.0 million out of a total of \$11,161.0 million “new money” raised (that is, excluding the conversion or renewal of previous issues), or 80.1 per cent. Excluding Treasury Bill purchases, the Bank of Canada has provided only \$442.8 million or 4.0 per cent, and the chartered banks \$1,551.2 million or 13.9 per cent; Treasury Bills accounted for the remaining 2.0 per cent.

Out of these borrowings the unconverted portion of matured or called issues have had to be paid off in cash. The amount was \$350.4 million in 1944-45 as shown in Table XXIX which also gives the corresponding figures for the five previous years.

Another type of borrowing which is included with funded debt is the compulsory savings portion of the personal income tax and the excess profits tax. Certificates are issued to each person contributing in this way and these are binding obligations of the government repayable within a stipulated time limit after the end of hostilities. At the close of 1944-45, the combined estimated total to be refunded was \$444.3 million.

The items so far enumerated make up the total cash receipts from the increase in funded debt during the year. One other item however is included under the heading of borrowing,—the net change in domestic floating debt which in 1944-45 increased by \$59.5 million. Floating debt represents sums payable on demand which in the normal course of events will be presented for payment with reasonable promptness, for example, treasury cheques, interest coupons and cheques, and postal notes and money orders outstanding at the close of the year. An increase is therefore analogous to short term or involuntary borrowing. The amount of \$59.5 million in 1944-45 is mainly accounted for by an increase in unpaid cheques and interest coupons.

To conclude this section on domestic borrowing, three additional tables are presented. Table XXVIII lists the borrowing operations from April 1, 1939, to March 31, 1945, giving details as to maturities, interest rates, issue prices, yields, etc. It differs from Table XXVI particularly in that it includes conversion and renewal issues as well as “new money” issues, and in that it shows all issues at their face value, whereas Table XXVI shows only the amount received in cash from the subscriber.

Table XXIX lists the redemptions of loans, both in cash and by conversions or renewals for the same period.

TABLE
DOMESTIC LOAN FLOTATIONS¹

Source of Borrowing and Title of Issue	Dated	Maturing	Interest rate	Price	
				To public	To Govern- ment
TREASURY BILLS			%		
Net increase in three months Treasury Bills..... 1	Various	Various	.....	.....	Various
BANK OF CANADA					
Five year bonds (see also item 18)... 2	Mar. 1, 1940..	Mar. 1, 1945.....	2	.....	99·375
One year notes..... 3	May 1, 1940..	May 1, 1941.....	1	.....	100·00
One year notes (refunding item 3)... 4	May 1, 1941..	May 1, 1942.....	1	.....	100·00
Three year notes (see also item 20) (refunding item 17)..... 5	Oct. 16, 1941..	Oct. 16, 1944.....	1½	.....	99·27
Second Victory Loan..... 6	Mar. 1, 1942..	Sept. 1, 1944.....	1½	.....	100·00
Two year notes..... 7	April 15, 1942..	April 15, 1944.....	1½	.....	100·00
One year notes (refunding item 4)... 8	April 15, 1942..	April 15, 1943.....	1	.....	100·00
One year notes (refunding item 8)... 9	April 15, 1943..	April 15, 1944.....	1	.....	100·00
Two year notes (see also item 21) (refunding item 19)..... 10	July 2, 1943..	July 2, 1945.....	1½	.....	100·00
One year notes (refunding item 9)... 11	April 15, 1944..	April 15, 1945.....	1	.....	100·00
Two year notes (refunding item 7)... 12	April 15, 1944..	April 15, 1946.....	1½	.....	99·85
Six months notes (refunding items 6 and 30 in part)..... 13	Sept. 1, 1944..	Mar. 1, 1945.....	¾	.....	100·00
Six months notes (refunding items 5 and 20 in part)..... 14	Oct. 16, 1944..	April 16, 1945.....	¾	.....	100·00
Six months notes (refunding items 2 and 13 in part)..... 15	Mar. 1, 1945..	Sept. 1, 1945.....	¾	.....	100·00
Total, Bank of Canada..... 16	.....	.....	.....	.....	.....
CHARTERED BANKS					
Two year notes..... 17	Oct. 16, 1939..	Oct. 16, 1941.....	2	.....	100·00
Five year bonds (see also item 2)... 18	Mar. 1, 1940..	Mar. 1, 1945.....	2	.....	99·375
Two and one half year notes..... 19	Jan. 2, 1941..	July 2, 1943.....	1½	.....	99·695
Three year notes (see also item 5) (re- funding item 17)..... 20	Oct. 16, 1941..	Oct. 16, 1944.....	1½	.....	99·27
Two year notes (see also item 10) (con- version portion is refunding item 19) 21	July 2, 1943..	July 2, 1945.....	1½	.....	100·00
Deposit Certificates, net increase..... 22	Various	Various	¾	.....	100·00
Total, Chartered Banks..... 23	.....	.....	.....	.....	.....

XXVIII

1939-40 TO 1944-45

Yield at		Issued for cash	Issued as renewals or conversions	Total amount issued	Number of Subscriptions ²
Price to public	Price to Government				
%	%				
	Various	\$ 225,000,000		\$ 225,000,000	
	2.13		\$ 64,040,000 ³	64,040,000	
	1.00	250,000,000		250,000,000	
	1.00		250,000,000	250,000,000	
	1.75		100,300,000	100,300,000	
	1.50	92,831,000 ⁴		92,831,000	
	1.50	100,000,000 ⁴		100,000,000	
	1.00		250,000,000	250,000,000	
	1.00		250,000,000	250,000,000	
	1.50		56,000,000	56,000,000	
	1.00		250,000,000	250,000,000	
	1.45		100,000,000	100,000,000	
	0.75		104,000,000	104,000,000	
	0.75		102,000,000	102,000,000	
	0.75		154,000,000	154,000,000	
		442,831,000	1,680,340,000	2,123,171,000	
	2.00	\$ 200,000,000		\$ 200,000,000	
	2.13		40,960,000 ⁵	40,960,000	
	1.625	250,000,000		250,000,000	
	1.75		99,700,000	99,700,000	
	1.50	200,000,000	194,000,000	394,000,000	
	0.75	1,000,000,000		1,000,000,000	
		1,650,000,000	334,660,000	1,984,660,000	

TABLE XXVIII

Source of Borrowing and Title of Issue		Dated	Maturing	Interest rate	Price	
					To public	To Govern- ment
				%		
GENERAL PUBLIC⁶						
Three year bonds ⁷	24	May 15, 1939..	May 15, 1942.....	1½	99.375	98.77
Nineteen year bonds ⁷	25	May 15, 1939..	June 1, 1958.....	3	98.50	97.71
First War Loan.....	26	Feb. 1, 1940..	Feb. 1, 1948-52..	3½	100.00 ⁸	99.216 ⁸
Second War Loan.....	27	Oct. 1, 1940..	Oct. 1, 1952.....	3	98.75	98.00
First Victory Loan—						
Five and one half year bonds.....	28	June 15, 1941..	Dec. 15, 1946.....	2	99.00	97.98
Ten year bonds.....	29	June 15, 1941..	June 15, 1951.....	3	100.00 ⁹	98.95 ⁹
Second Victory Loan—						
Two and one half year bonds.....	30	Mar. 1, 1942..	Sept. 1, 1944.....	1½	100.00	99.21
Six year bonds.....	31	Mar. 1, 1942..	Mar. 1, 1948.....	2½	100.00	99.35
Twelve year bonds.....	32	Mar. 1, 1942..	Mar. 1, 1954.....	3	100.00 ⁹	99.18 ⁹
Third Victory Loan—						
Three and one half year bonds.....	33	Nov. 1, 1942..	May 1, 1946.....	1½	100.00	99.46
Fourteen year bonds.....	34	Nov. 1, 1942..	Nov. 1, 1956.....	3	100.00 ⁹	99.27 ⁹
Fourth Victory Loan—						
Three and one half year bonds.....	35	May 1, 1943..	Nov. 1, 1946.....	1½	100.00	99.50
Fourteen year bonds.....	36	May 1, 1943..	May 1, 1957.....	3	100.00 ⁹	99.29
Fifth Victory Loan—						
Three and one half year bonds.....	37	Nov. 1, 1943..	May 1, 1947.....	1½	100.00	99.63
Fifteen years and two month bonds	38	Nov. 1, 1943..	Jan. 1, 1959.....	3	100.00	99.41
Sixth Victory Loan—						
Three year and ten month bonds..	39	May 1, 1944..	Mar. 1, 1948.....	1½	100.00	99.59
Sixteen year and one month bonds.	40	May 1, 1944..	June 1, 1960.....	3	100.00	99.37
Seventh Victory Loan—						
Four year bonds.....	41	Nov. 1, 1944..	Nov. 1, 1948.....	1½	100.00	99.61
Seventeen year and three month bonds.....	42	Nov. 1, 1944..	Feb. 1, 1962.....	3	100.00	99.39
War Savings Certificates and Stamps (net).....	43	Various	Various	10	10	10
Non-Interest-Bearing Certificates (net).....	44	Various	June 15, 1945 & 1947		100.00	100.00
Total, General Public.....	45					
GRAND TOTAL.....	46					
MEMORANDUM—War Period Issues¹²—						
General Public.....	47					
Grand Total.....	48					

¹ Excluding the School Lands Debentures amounting to \$33,293,470.85 held by the Provinces of Manitoba, Saskatchewan, and Alberta, which were renewed annually on July 1st, at 4 per cent interest.

² Data from the National War Finance Committee.

³ Of this amount \$40,000,000 was issued to meet in part the 3 per cent issue maturing March 1, 1940; the remainder was issued later (at 99.375 and accrued interest) to meet in part the 1½ per cent issue maturing on June 1, 1940. See also footnote 5.

⁴ Issued in June 1942 (at par and accrued interest). Item 6 is in no way related to the public loan campaign; issuance in this form was a matter of convenience only.

⁵ Issued to meet in part the 1½ per cent issue maturing on June 1, 1940; see also footnote 3.

—Concluded

Yield at		Issued for cash	Issued as renewals or conversions	Total amount issued	Number of Subscriptions ²
Price to public	Price to Government				
%	%				
1.72	1.92	14,000,000	81,500,000	95,500,000	.....
3.10	3.16	36,000,000	3,000,000	39,000,000	.....
3.27	3.36	200,000,000	50,000,000	250,000,000	178,363
3.125	3.20	300,000,000	24,945,700	324,945,700	150,890
2.19	2.40	730,376,250	106,444,000	(193,286,000)	968,259
3.09	3.21			{ 643,534,250 } (836,820,250)	
1.50	1.82	843,127,900	153,579,000	(57,169,000)	1,681,267
2.25	3.37			{ 269,879,000 }	
3.07	3.15			{ 669,658,900 } (996,706,900)	
1.75	1.91	144,253,000	.....	144,253,000	2,032,154
3.06	3.12	847,136,050	.....	847,136,050	
		991,389,050	.....	991,389,050	
1.75	1.90	197,455,000	.....	197,455,000	2,668,420
3.00	3.06	1,111,261,650 1,308,716,650	.....	1,111,261,650 1,308,716,650	
1.75	1.86	1,374,992,250	195,591,500	{ 373,259,000 }	3,033,051
3.00	3.05			{ 1,197,324,750 } (1,570,583,750)	
1.75	1.86	239,713,000	.....	239,713,000	3,077,123
3.00	3.05	1,165,300,350	.....	1,165,300,350 1,405,013,350	
1.75	1.85	1,512,362,200	147,544,000	344,267,000	3,327,315
3.00	3.05			1,315,639,200 1,659,906,200	
10	10	268,991,444 ¹¹	.....	268,991,444 ¹¹	.....
		12,252,203	.....	12,252,203	.....
		8,997,221,297	762,604,200	9,759,825,497	.....
		11,315,052,297	2,777,604,200	14,092,656,497	.....
		8,947,221,297	678,104,200	9,625,325,497	.....
		11,265,052,297	2,693,104,200	13,958,156,497	.....

⁶ The banks have participated in some degree in some of these issues, but this has been confined almost entirely to conversions into short-term tranches. It is estimated that cash subscriptions by banks to War and Victory Loans were less than \$30 million. But note also items 24 and 25 and footnote 7.

⁷ There is no information as to subscriptions by the banks to this issue.

⁸ The redemption of 20 per cent of the loan on February 1, 1951, will be at 100.50, and the 20 per cent on February 1, 1952, will be at 101.

⁹ Redeemable at 101 at maturity.

¹⁰ War Savings Certificates are issued on a discount basis, and yield 3 per cent to the purchaser if held to maturity, seven and a half years after issue.

¹¹ Including addition of accrued interest.

¹² Issues after September 1, 1939—i.e. all issues except items 24 and 25.

TABLE
DOMESTIC DEBT REDEMPTIONS¹

Title of Issue	Interest rate %	Date of Maturity		Total to be financed
Conversion and Refunding Loans, 1937.....	1	June	1, 1939.....	\$ 40,000,000
Refunding Loan, 1933.....	2	Oct.	15, 1939.....	47,269,500
Refunding Loan, 1934.....	3	Oct.	15, 1939.....	7,933,000
Loan of 1935.....	4	Nov.	15, 1939.....	20,000,000
Loan of 1935.....	5	March	1, 1940.....	115,013,637
Redemptions in 1939-40.....	6			\$ 230,216,137
Loan of 1936.....	7	June	1, 1940.....	\$ 80,000,000
Refunding Loan, 1925.....	8	Sept.	1, 1940.....	75,000,000
Four and one-half year notes.....	9	March	15, 1941.....	45,000,000
Redemptions in 1940-41.....	10			\$ 200,000,000
One year notes.....	11	May	1, 1941.....	\$ 250,000,000
Two year notes.....	12	Oct.	16, 1941.....	200,000,000
National Service Loan.....	13	Nov.	15, 1941.....	141,663,000
Loan of 1939 (see also item 18).....	14	May	15, 1942.....	93,818,000 ²
Conversion Loan, 1937 (see also item 19).....	15	June	1, 1942.....	59,761,000 ³
Redemptions in 1941-42.....	16			\$ 745,242,000
One year notes.....	17	May	1, 1942.....	\$ 250,000,000
Loan of 1939 (see also item 14).....	18	May	15, 1942.....	1,682,000 ⁴
Conversion Loan, 1937 (see also item 15).....	19	June	1, 1942.....	239,000 ⁴
Refunding Loan, 1934.....	20	Oct.	15, 1942.....	40,409,000
Redemptions in 1942-43.....	21			\$ 292,330,000
One year notes.....	22	April	15, 1943.....	\$ 250,000,000
Loan of 1935.....	23	June	1, 1943.....	20,000,000
Two and one half year notes.....	24	July	2, 1943.....	250,000,000
Refunding Loan, 1923.....	25	Oct.	15, 1943.....	147,000,100
Refunding Loan, 1933 ⁵	26	Oct.	15, 1945 ⁵	88,337,500
Redemptions in 1943-44.....	27			\$ 755,337,600
One year notes.....	28	April	15, 1944.....	\$ 250,000,000
Two year notes.....	29	April	15, 1944.....	100,000,000
Loan of 1938.....	30	June	1, 1944.....	90,625,000
Second Victory Loan, 1942.....	31	Sept.	1, 1944.....	150,000,000
Refunding Loan, 1924.....	32	Oct.	15, 1944.....	50,000,000
Refunding Loan, 1934.....	33	Oct.	15, 1949 ⁶	138,322,000
Three year notes.....	34	Oct.	16, 1944.....	200,000,000
Refunding Loan, 1937.....	35	Nov.	15, 1944.....	20,000,000
Six months notes.....	36	Mar.	1, 1945.....	104,000,000
Loan of 1940.....	37	Mar.	1, 1945.....	105,000,000
Redemptions in 1944-45.....	38			\$1,207,947,000
Grand Total.....	39			\$3,431,072,737
MEMORANDUM: War Period Redemptions ⁷				
Fiscal year 1939-40.....	40			\$ 143,078,137
Grand Total.....	41			\$3,343,934,737

¹ Excluding School Lands Debentures amounting to \$33,293,470.85 held by Manitoba, Saskatchewan and Alberta, which matured and were renewed annually on July 1, at 4 per cent interest.

² The numbers in parenthesis refer to items of Table XXVIII.

³ Portion converted into Second Victory Loan; see also items 18 and 19.

⁴ Portion not converted into Second Victory Loan; see also items 14 and 15.

⁵ Called for redemption October 15, 1943.

⁶ Called for redemption October 15, 1944.

⁷ Redemption after September 1, 1939—i.e. all redemptions except item 1 and the converted portions of items 2 to 4.

XXIX

1939-40 to 1944-45

Amount renewed or converted	Issues into which converted (Table XXVIII) ^a	Amount paid off in cash
\$ 37,362,000	Loan of May 15, 1939... (24 and 25).....	\$ 2,638,000
30,101,500	Loan of May 15, 1939... (24 and 25).....	17,168,000
1,690,500	Loan of May 15, 1939... (24 and 25).....	6,242,500
15,346,000	Loan of May 15, 1939... (24 and 25).....	4,654,000
50,000,000	First War Loan..... (26).....	25,013,637
40,000,000	Five Year Bonds..... (2).....	
\$ 174,500,000		\$ 55,716,137
\$ 65,000,000	Five year bonds..... (2 and 18).....	\$ 15,000,000
24,945,700	Second War Loan..... (27).....	50,054,300
		45,000,000
\$ 89,945,700		\$ 110,054,300
\$ 250,000,000	One year notes..... (4).....	
200,000,000	Three year notes..... (5 and 20).....	
106,444,000	First Victory Loan..... (28 and 29).....	\$ 35,219,000
93,818,000	Second Victory Loan... (30, 31 and 32).....	
59,761,000	Second Victory Loan... (30, 31 and 32).....	
\$ 710,023,000		\$ 35,219,000
\$ 250,000,000	One year notes..... (8).....	\$ 1,682,000
		239,000
		40,409,000
\$ 250,000,000		\$ 42,330,000
\$ 250,000,000	One year notes..... (9).....	\$ 20,000,000
250,000,000	Two year notes..... (10 and 21).....	
121,494,500	Fifth Victory Loan... (37 and 38).....	25,505,600
74,097,000	Fifth Victory Loan... (37 and 38).....	14,240,500
\$ 695,591,500		\$ 59,746,100
\$ 250,000,000	One year notes..... (11).....	\$ 90,625,000
100,000,000	Two year notes..... (12).....	46,000,000
		8,979,400
104,000,000	Six months notes..... (13).....	31,798,600
41,020,600	Seventh Victory Loan... (41 and 42).....	98,000,000
106,523,400	Seventh Victory Loan... (41 and 42).....	20,000,000
102,000,000	Six months notes..... (14).....	
		55,000,000
104,000,000	Six months notes..... (15).....	
50,000,000	Six months notes..... (15).....	
\$ 857,544,000		\$ 350,403,000
\$2,777,604,200		\$ 653,468,537
\$ 90,000,000		\$ 53,078,137
\$2,693,104,200		\$ 650,830,537

Table XXX shows the average coupon interest rates on the funded Debt of the Dominion for the years 1935-36 to 1944-45 as at the close of each year. The table shows a steady decline in coupon rates throughout the period as well as a decisive narrowing of the spread between the average rate on funded debt payable in domestic currency and that on total funded debt.

The average rate on total debt fell from 3.94 per cent as at March 31, 1936, to 2.51 per cent as of March 31, 1945, while the domestic rate fell from 4.00 per cent to 2.49 per cent.

TABLE XXX

AVERAGE COUPON INTEREST RATES ON THE FUNDED DEBT OF THE DOMINION 1935-36 TO 1944-45
(As at the close of each fiscal year)

Fiscal Year	Over-all coupon rate on debt payable in—				Yield to public on last domestic issue for term of 10 years or more.	
	Canada	London ¹	New York ¹	Total ¹	Yield %	Term
	%	%	%	%		
1935-36 ²	4.00	3.62	3.91 ³	3.94	3.08	19½ years
1936-37 ²	3.82	3.62	3.47	3.75	3.11	Perpetual.
1937-38 ²	3.53	3.62	3.47	3.53	3.34	14 years.
1938-39.....	3.51	3.63	3.46	3.52	3.07	20 "
1939-40.....	3.36	3.67	3.46	3.40	3.25	8-12 "
1940-41.....	2.99	3.54	3.46	3.06	3.125	12 "
1941-42.....	2.85	3.43	3.53	2.90	3.07	12 "
1942-43.....	2.57	3.44	3.08	2.60	3.06	14 "
1943-44.....	2.51	3.45	3.29	2.54	3.00	15½ "
1944-45.....	2.49	3.45	3.29	2.51	3.00	17½ "

¹ Debt in foreign currency is converted at par of exchange—£1 at \$4.86½, and \$1.00 U.S. at \$1.00 Canadian.

² Years prior to 1938-39 have been adjusted to a basis comparable with that of later years by the omission of securities payable on demand from the totals shown in Appendix I to the Public Accounts for the respective years.

³ Includes debt payable optionally in Canada or New York.

(d) Increase in Cash Balances and The Cash Deficiency.

The Dominion's domestic cash balances increased during the year by \$151.8 million. This amount must be deducted from the net borrowing to arrive at the net cash deficiency which is defined as the excess of cash requirements over sources of cash other than borrowing. It means in effect that \$151.8 million of borrowing was not used for financing operations during the year, but was carried forward to the new fiscal year.

The cash deficiency of \$2,955.0 million in 1944-45 compares with a deficit of \$2,558.3 million. These figures are reconciled in Table XXXI which also reconciles the corresponding figures for 1943-44 with an aggregate total for the six fiscal years ended March 31, 1945.

TABLE XXXI

RECONCILIATION OF THE DEFICIT WITH THE CASH DEFICIENCY
(In millions of dollars)

Item		Fiscal Years Ended March 31		Six Fiscal Years Ended March 31, 1945
		1945	1944	
Deficit, as per item 17 of Table III page XVIII	1	2,558.3	2,557.2	8,145.8
<i>Add:</i>				
Cash Outlay that Increased Assets or Decreased Liabilities—				
On non-war account, item 14 of Table XIX	2	384.7	147.5	873.7
On war account, item 28 of Table XIX	3	206.0	474.0	2,851.1
Non-cash credits included in revenue (see page XLVIII)	4	30.2	94.3	208.3
<i>Deduct:</i>				
Non-cash debits included in expenditure	5	-114.8	-86.7	-410.5
Miscellaneous receipts and credits, item 48 of Table XIX	6	-91.7	-118.0	-353.2
<i>Adjustment:</i>				
Transfer of certain charges and credits from Premium, Discount, and Exchange Account to other items in Table XIX, as in item 11 of Table XXIII	7	-17.7	-2.7	-0.6
Cash Deficiency, as per item 59 of Table XIX	8	2,955.0	3,065.6	11,314.6

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

I. INDIRECT OR CONTINGENT LIABILITIES: GUARANTEED OBLIGATIONS.

To conclude this review, there follows a discussion of the indirect liabilities of the Dominion and the changes therein during the fiscal year. A footnote to the Balance Sheet calls attention to these indirect liabilities and they are detailed in Schedule V on pages 28 and 29 of Part I of this Report.

(1) Guaranteed Securities of Government Owned Enterprises.

The total amount of Canadian National Railway System securities guaranteed by the Dominion as to the payment of principal and interest, outstanding in the hands of the public was \$568 million at March 31, 1945, a decrease during the year of \$92.1 million. This decrease was occasioned mainly by the redemption on May 1, 1944, of \$35,000,000 Canadian National Railway Company 3 per cent Bonds and on July 1, 1944, of \$56,684,000 Canadian National Railway 5 per cent Bonds (due July 1, 1969, but called for prior redemption). The funds required to meet these maturities were furnished by the Government by way of loan under the provisions of the Canadian National Railways Refunding Act, 1938, and the Canadian National Railways Refunding Act, 1944.

Railway securities guaranteed by the Dominion as to the payment of interest only were outstanding at the fiscal year end in the amount of \$8.5 million, a decrease of \$0.6 million.

Other securities, representing obligations of the Canadian National (West Indies) Steamships Limited and various Harbour Commissions, which carry the guarantee of the Dominion both as to the payment of principal and interest, were outstanding in the amount of \$30.4 million at March 31, 1945, a decrease of \$47,000.

(2) Guaranteed Bank Loans for Grain Marketing Purposes.

In order to finance the Canadian Wheat Board's operations with respect to the 1944 wheat crop, guaranteed bank loans were obtained from a group of chartered banks. The amount of such loans outstanding at March 31, 1945, was \$65.6 million. In addition, the Board is authorized to deal in flax and sunflower and rapeseed. The Board's liability to the chartered banks for these accounts at March 31, 1945, was \$5.2 million and \$0.4 million respectively.

(3) Guarantee of Seed Grain Loans.

The guarantee of bank advances to municipalities in Saskatchewan under the authority of The Seed Grain Loans Guarantee Act, 1938, was required to be implemented during the fiscal year. On December 11, 1944, the Government paid \$16.5 million to the chartered banks and the amount so advanced was charged as a loan to the Province of Saskatchewan which in the first instance guaranteed the advances.

(4) Commitments in respect of National Housing Act Loans.

Under the Dominion Housing Act, 1935, the National Housing Act, 1938, and the National Housing Act, 1944, the Dominion has accepted and is accepting certain obligations arising out of its contracts with approved lending institutions which, while not expressed in the form of a guarantee, may nevertheless be regarded as contingent or indirect liabilities.

The manner in which losses in respect of any loan are to be shared by the Dominion and the lending institution is fixed by the contract. The general principle under the Dominion Housing Act and the National Housing Act, 1938, is that the Dominion bears two-thirds of the loss, if at the time the loss is sustained the principal amount of the loan repaid, less any other amounts due, is equal to or less than the amount advanced by the Dominion and one-third of the loss if at the time the loss is sustained the principal amount repaid, less any other amounts due, is more than the amount advanced by the Dominion. In the case of small loans (that is, loans not in excess of \$4,000 in the case of a single family dwelling or not in excess of \$700 per habitable room in the case of a multiple family dwelling), the share of the loss to be borne by the Dominion is not more than 80 per cent and not less than 50 per cent of the loss. Under the National Housing Act, 1938, a new provision was added to encourage the making of small loans in such small or remote communities and in such districts or other communities as may be designated by the Minister of Finance in any contract. In respect of such loans, the Dominion has agreed in contracts with certain lending institutions to pay losses sustained by any such lending institution up to certain amounts determined by the contract which are not less than 7 per cent and do not exceed 25 per cent of the total amount of such loans made in such areas by each such lending institution. Under the National Housing Act, 1944, the Dominion bears the first one-quarter of the loss and agrees to pay losses sustained by any lending institution up to fifteen per centum of the total amount of loans made in any area by each such lending institution.

An amount of \$2,000,000 was appropriated for the fiscal year 1944-45 to provide for advances under the National Housing Act, 1938, not exceeding with the advance made jointly by the approved lending institution, \$4,000 in respect of any one house, for the construction of houses where the Minister was satisfied that permanent houses could be constructed to relieve a serious housing shortage without threatening to create a post-war surplus. Loans to the number of 21,896 have been approved at March 31, 1945, under the Dominion Housing Act, 1935, and the National Housing Act, 1938, in the amount of \$87,767,957. Under the National Housing Act, 1944, to the same date, 862 loans in the amount of \$3,575,785 have been approved. Losses recorded and paid to March 31, 1945, amounted to \$2,644.78, covering the Dominion's proportion of the loss on seven loans. This amount represents total losses to that date under both the Dominion Housing Act, 1935, and Part I of the National Housing Act, 1938. These losses are offset in part by a profit of \$497.74 realized by the sale of eleven properties. The net loss to March 31, 1945, is therefore only \$2,147.04. There have been no losses under the National Housing Act, 1944.

(5) Guaranteed Home Improvement Loans.

Under the terms of The Home Improvement Loans Guarantee Act, 1937, almost \$50 million (\$49,959,055.31, to be exact) had been loaned up to March 31, 1944, to home owners by chartered banks and other approved lending institutions. The contingent liability of the Dominion with respect to these loans was limited to 15 per cent of the aggregate of such loans made by each lending institution. As at October 30, 1940, after four years of operation, the \$50 million loan authorization having been substantially exhausted, the Government's undertaking to provide a guarantee for this type of loan was terminated. After this date, loans made by lending institutions were not accepted for guarantee by the Dominion. As at March 31, 1945, 99.5 per cent of the total amount of all loans made had been repaid and 1,249 claims for losses in the amount of \$454,018 had been paid up to March 31, 1945, of which \$52,204 (including \$11,089 interest) had been recovered. The contingent liability of the Government at the close of the fiscal year under review was the entire balance owing on all loans, i.e., \$245,812. It will be noted that the total of claims paid amounted to only 0.909 per cent of the total amount of loans made.

(6) Guarantees of Bank Loans under Home Extension Plan.

By the provisions of the Appropriation Act, No. 5, 1942, provision was made for the Governor General in Council to guarantee loans made by chartered banks for the conversion of already existing dwellings into multiple housing units under regulations similar to those under The Home Improvement Loans Guarantee Act. The maximum amount of loans which may be guaranteed is \$2 million, and the Government's guarantee is limited to fifteen per cent of the total amount of loans made.

As of March 31, 1945, 59 loans had been approved for a total amount of \$109,238 to provide for 114 new units. There have been no claims for losses.

(7) Guarantees of Bank Loans by Commodity Prices Stabilization Corporation.

Under the terms of an Order in Council dated April 6, 1944, the Commodity Prices Stabilization Corporation, a Government-owned Corporation, was authorized to guarantee certain advances and interest thereon obtained by any person from a chartered bank in order to purchase, during the summer of 1944, coal, coke or briquettes for residential heating. The liability of the Corporation is limited to ten per cent of the aggregate amount of advances made by each bank, but the maximum amount of the guarantee is \$500,000. The amount of the contingent liability of the Corporation at March 31, 1945, was \$39,277.

Under the terms of an Order in Council dated August 11, 1943, the Commodity Prices Stabilization Corporation was authorized to guarantee certain advances, obtained by any person engaged in the production of logs or lumber, from any chartered bank. The liability of the Corporation is limited to twenty-five per cent of the aggregate amount of advances made by each bank. The amount of the contingent liability of the Corporation at March 31, 1945, was \$27,400.

(8) Guarantees of Bank Loans and Bank Overdrafts to Finance Munitions Contracts

The Government guarantees the repayment of bank loans together with interest thereon obtained by certain contractors in connection with contracts placed by the Department of Munitions and Supply. As at March 31, 1945, the amount of such guaranteed bank loans authorized was \$7.2 million, and the amount actually outstanding was \$3.0 million.

Under the terms of an Order in Council dated May 4, 1943, the Government guarantees bank overdrafts obtained by certain Crown companies and management-fee companies doing business under the Department of Munitions and Supply. Prior to the establishment of this system of financing, funds advanced by the Government to the contractors remained idle for considerable periods. The amounts of the various overdrafts are repaid monthly, so no liability is outstanding at the close of the fiscal year in connection with this guarantee. The maximum amount of guarantees authorized at March 31, 1945, was \$110,600,000. Interest paid by the Government on these overdrafts for 1944-45 amounted to \$814,144.

(9) Guarantees of Provincial Receipts from Gasoline Taxes under Dominion-Provincial Taxation Agreements and Liquor Revenues.

Under the terms of the Dominion-Provincial taxation agreements, and pursuant to Section 5 of the Dominion-Provincial Taxation Agreement Act, 1942, provision is made for the payment to each province of the amount by which the net receipts from the tax imposed by the Province on gasoline sales are less than the net receipts from this source during the fiscal year of the province ended nearest to December 31, 1940. The gasoline tax revenues that have been thus guaranteed aggregate \$56.7 million. Expenditure in fulfilment of this guarantee during 1944-45 amounted to \$10.4 million.

As announced in the Budget Speech of 1943 and provided for in the Appropriation Act, the Minister of Finance entered into agreements with certain provinces guaranteeing the liquor revenues of the provinces on the basis of such revenues received during the twelve months ended June 30, 1942. No payments have been made to March 31, 1945, under these agreements.

(10) Guarantees under the Export Credits Insurance Act.

Pursuant to Orders in Council passed under the Export Credits Insurance Act, the Dominion Government guaranteed the payment to certain contractors for goods supplied and services rendered to the agent of a foreign country. The maximum amount so authorized under the guarantee at March 31, 1945, was \$3,230,000.

(11) Total Guaranteed Obligations Outstanding as at March 31, 1945.

For the details of the above and a number of other indirect or contingent liabilities, some of which are indeterminate as to amount, see Schedule V on pages 28 and 29 of Part I.

Total outstanding guarantees of the Dominion of Canada at March 31, 1945, excluding indeterminate amounts, were as follows:

	Millions of Dollars
Railway and other securities in hands of public:	
Guaranteed as to principal and interest.....	\$ 598.2
Guaranteed as to interest only.....	8.5
Deposits maintained by the chartered banks in the Bank of Canada...	422.0
Other guarantees (excluding indeterminate amounts).....	84.7
	<hr/>
	\$ 1,113.4
	<hr/>

Respectfully submitted,

W. A. MACKINTOSH,
Acting Deputy Minister of Finance.

CONTINUED

1944-1945 (Continued)

1944-1945 (Continued)

PART I

STREETS

1944-1945 (Continued)

BALANCE SHEET

REVENUE AND EXPENDITURE

SCHEDULES

COMPARATIVE TABLES

APPENDICES

THE DOMINION

COMPARATIVE BALANCE SHEET,

	March 31, 1945		March 31, 1944		Net Increase or Decrease during 1944-45	
ASSETS	\$	cts.	\$	cts.	\$	cts.
1. Cash, Schedule A, page 14—						
(a) In Current Deposits.....	154,974,071	16	15,343,758	05	+	139,630,313 11
(b) In Special Deposits.....	2,792,497	53	2,895,363	36	—	102,865 83
2. Departmental Working Capital Advances, Schedule B, page 14.....	7,373,699	27	7,813,295	82	—	439,596 55
3. Loans and Advances—						
(a) To Railway and Steamship Companies, Schedule C, page 14.....	656,364,582	57	572,756,589	33	+	83,607,993 24
(b) To Foreign Exchange Control Board.....	850,000,000	00	585,000,000	00	+	265,000,000 00
(c) To Sundry Government Agencies, Schedule D, page 15.....	282,169,910	94	305,858,514	70	—	23,688,603 76
(d) To Provincial and Municipal Governments, Schedule E, page 16.....	178,253,940	46	162,655,193	02	+	15,598,747 44
(e) To United Kingdom and Other Govern- ments, Schedule F, page 16.....	1,151,852,580	00	1,190,124,510	66	—	38,271,930 66
(f) Miscellaneous, Schedule G, page 17.....	35,066,037	57	28,405,281	59	+	6,660,755 98
	3,153,707,051	54	2,844,800,089	30	+	308,906,962 24
4. Investments—						
(a) Bank of Canada Capital Stock.....	5,920,000	00	5,920,000	00		
(b) Central Mortgage Bank Capital Stock.....	250,000	00	250,000	00		
(c) Canadian Farm Loan Board— Capital Stock, etc., Schedule H, page 18	24,024,189	00	29,025,335	00	—	5,001,146 00
(d) Miscellaneous, Schedule I, page 18.....	343,712,367	21	190,160,114	33	+	153,552,252 88
	373,906,556	21	225,355,449	33	+	148,551,106 88
5. Province Debt Accounts, Schedule S, page 27..	2,296,151	87	2,296,151	87		
6. Deferred Charges—Unamortized discounts and commissions on loans, Appendix No. 2, page 40.....	86,739,037	82	81,660,678	29	+	5,078,359 53
7. Sundry Suspense Accounts, Schedule J, page 18	757,030,444	09	538,873,551	17	+	218,156,892 92
Total Active Assets.....	4,538,819,509	49	3,719,038,337	19	+	819,781,172 30
*Less—Reserve for possible losses on ultimate realization of active assets.....	125,000,000	00	100,000,000	00	+	25,000,000 00
	4,413,819,509	49	3,619,038,337	19	+	794,781,172 30
8. Net Debt, represented by—						
(a) Non-Active Assets—						
(i) Capital Expenditures, Schedule K, page 18.....	1,004,768,615	21	1,002,333,058	35	+	2,435,556 86
(ii) Other, Schedule L, page 20.....	553,017,914	82	530,696,104	66	+	22,321,810 16
(b) Consolidated Deficit Account.....	9,740,575,487	74	7,207,055,729	96	+	2,533,519,757 78
	11,298,362,017	77	8,740,084,892	97	+	2,558,277,124 80
	15,712,181,527	26	12,359,123,230	16	+	3,353,058,297 10

Certified correct.

J. G. MACFARLANE,
Chief Dominion Bookkeeper.W. A. MACKINTOSH,
Acting Deputy Minister of Finance.

OF CANADA

MARCH 31, 1945, WITH MARCH 31, 1944

	March 31, 1945		March 31, 1944		Net Increase or Decrease during 1944-45	
LIABILITIES	\$	cts.	\$	cts.	\$	cts.
9. Floating Debt, Schedule M, page 21—						
(a) Matured Funded Debt outstanding.....	18,700,784	69	19,597,310	03	—	896,525 34
(b) Stock and other obligations payable on demand.....	418,829	10	1,118,829	10	—	700,000 00
(c) Interest due and outstanding.....	28,834,902	98	19,195,824	99	+	9,639,077 99
(d) Outstanding Cheques and Warrants.....	112,547,248	19	59,984,028	89	+	52,563,219 30
(e) Post Office (net liability for Money Orders, etc.).....	4,565,614	17	6,554,243	51	—	1,988,629 34
	165,067,379	13	106,450,236	52	+	58,617,142 61
10. Deposit and Trust Accounts—						
(a) Post Office Savings Bank.....	33,468,686	68	28,286,551	57	+	5,182,135 11
(b) Bank Circulation Redemption Fund.....	2,259,510	67	3,272,631	47	—	1,013,120 80
(c) Miscellaneous, Schedule N, page 23.....	957,873,250	80	831,317,515	21	+	126,555,735 59
	993,601,448	15	862,876,698	25	+	130,724,749 90
11. Insurance, Pension and Guaranty Accounts—						
(a) Government Annuities.....	243,537,624	00	213,561,537	00	+	29,976,087 00
(b) Insurance and Guaranty Funds, Schedule O, page 24.....	68,836,230	98	64,351,112	88	+	4,485,118 10
(c) Pension and Retirement Funds, Schedule P, page 25.....	94,098,063	49	88,727,887	09	+	5,370,176 40
	406,471,918	47	366,640,536	97	+	39,831,381 50
12. Deferred Credits, Schedule Q, page 25.....	26,378,545	80	16,935,035	45	+	9,443,510 35
13. Sundry Suspense Accounts, Schedule R, page 26	81,334,199	55	36,031,173	52	+	45,303,026 03
14. Province Debt Accounts, Schedule S, page 27..	11,919,968	64	11,919,968	64		
15. Reserve for certain contingent liabilities—						
(a) Reserve for losses on wheat marketing guarantees.....			8,816,210	36	—	8,816,210 36
(b) Reserve for contingent liabilities, crown companies.....	43,644,492	61	12,621,829	44	+	31,022,663 17
(c) Reserve for possible losses on ultimate realization of active assets.....	(deducted from assets)					
16. Funded Debt Unmatured, Schedule T, page 27						
(a) Payable in Canada—						
(i) Bonds, including Deposit Certificates and Treasury Bills.....	13,194,427	059 46	10,366,444	849 67	+2,827,982,209	79
(ii) Refundable portion of personal income tax and excess profits tax (estimated).....	444,270,982	59	224,981,041	02	+	219,289,941 57
	13,638,698,042	05	10,591,425,890	69	+	3,047,272,151 36
(b) Payable in London.....	12,065,532	86	12,405,650	32	—	340,117 46
(c) Payable in New York.....	333,000,000	00	333,000,000	00		
	13,983,763,574	91	10,936,831,541	01	+	3,046,932,033 90
	15,712,181,527	26	12,359,123,230	16	+	3,353,058,297 10

NOTE.—Indirect Liabilities—Guarantees given by the Dominion of Canada are listed in Schedule V, page 28.

The above accounts have been examined and audited under my direction, in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931, and subject to the observations in my report to the House of Commons, I certify that in my opinion they are correct.

WATSON SELLAR,
Auditor General.

COMMENTS ON THE BALANCE SHEET

General—The following comments deal in the main with the broad categories of Assets and Liabilities. The new form of comparative balance sheet adopted in 1942-43 and revised in 1943-44 has been continued with no major changes in the grouping of items under the several established headings. The individual accounts are dealt with throughout Part II under the various departments to which they relate.

ASSETS

1. (a) Cash in Current Deposits represents balances at credit of the Receiver General of Canada in banks in Canada, London and New York as at the close of the relative fiscal years. While balances held in London are converted at \$4.86½ to the pound sterling and in New York at \$1 Canadian to the U.S. dollar, expenditures and revenues are recorded at the current rate of exchange, and the corresponding difference carried to the Premium, Discount and Exchange Account. The account in Schedule A shows a negative balance in total deposits in Canada. This is occasioned mainly by the revenues of the Dominion received after April 1st of each year being credited almost entirely to the new fiscal year while expenditures continued to be charged up to and including April 30th to the old fiscal year pursuant to Section 32 (1) of The Consolidated Revenue and Audit Act. At no time were the Dominion's bank accounts overdrawn.
1. (b) Special Deposits consist of cash balances in the hands of the fiscal agents of the Government for purchase or redemption of Dominion of Canada securities and for payment of interest.
2. Departmental Working Capital Advances constitute the advances outstanding at the close of the relative fiscal years for working funds of certain government departments and represent work in progress and the value of stock or material on hand as shown in detail in the Schedule.
3. (a) These amounts represent the net outstanding advances made to Railway and Steamship Companies for capital expenditures, purchase of railway equipment and for debt retirement. Interest in full is currently paid on that part that is by contract interest bearing.
3. (b) These are advances to enable the Foreign Exchange Control Board to finance the purchase of gold and foreign exchange. Interest is paid at the rate of 1 per cent per annum.
3. (c) These are net advances outstanding made to various government agencies of an independent or quasi-independent nature, for working capital, construction, etc. Included in this category are advances made under the War Appropriation Acts to Crown Companies and Crown Plants organized under the direction of the Department of Munitions and Supply and the Department of Finance and advances under the authority of the Veterans' Land Act.
3. (d) Under this heading there has been grouped loans to Provinces under Relief Acts and other legislation, and loans to Municipalities under the Municipal Improvements Assistance Act.
3. (e) This category combines advances made to allied countries under Section 3 of the War Appropriation Acts, the loan to the Government of the United Kingdom under the authority of the War Appropriation (United Kingdom Financing) Act, 1942, and certain loans made following the war of 1914-18. There is also included in this category an item of \$200,000,000 representing an adjusted liability of the United Kingdom to Canada in connection with the British Commonwealth Air Training Plan.
3. (f) This category comprises a number of miscellaneous loans and advances, such as those made under the Dominion and National Housing Acts and those made through the Department of Munitions and Supply to private companies under the authority of the War Appropriation Acts.
4. (a) This amount represents the cost of the Government's investment in the entire capital stock of the central bank of Canada acquired under the authority of The Bank of Canada Act Amendment Act, 1938.
4. (b) Under the Central Mortgage Bank Act, a Central Mortgage Bank was created with an authorized capital stock of \$10,000,000 all of which was subscribed for by the Dominion Government. The \$250,000 represents the amount of stock issued and paid for at the rate of \$2.50 in respect of each \$100 share. Due to the war the bank has remained inoperative.
4. (c) This account represents the principal outstanding of amounts furnished the Canadian Farm Loan Board to be loaned on farm property and fishermen's land. Interest in full is being currently paid by the Board on its bonds and on initial capital advances.
4. (d) The main item under the heading of Miscellaneous Investments is the securities investment account consisting chiefly of the cost of acquisition of Dominion Government direct and guaranteed securities, including victory bonds held under instalment purchase plans for civil servants and members of the armed forces.
5. In this account are recorded financial adjustments with some of the provinces at the time they entered the Dominion. Interest is paid half-yearly by the provinces.

6. This account consists of discounts, commissions, redemption bonuses and conversion premiums on loan flotations since 1930 remaining to be charged off annually to expenditures in proportion to the term of the respective loans. The amortization of these costs is shown in detail by loan issues in Appendix No. 2, page 40. The increase in the amount of \$5,078,359.53 is due to new loan flotation costs to be amortized, less the annual write-off as follows:

New loan flotation costs to be amortized—

Two Year Notes 1944-46.....	\$	150,000 00
Sixth Victory Loan, 1944-48.....	\$	972,209 98
1944-60.....		7,390,372 52
		<hr/>
		8,362,582 50
Seventh Victory Loan, 1944-48.....	\$	1,331,546 71
1944-62.....		8,026,604 01
		<hr/>
		9,358,150 72
		<hr/>
		17,870,733 22
Less—annual amortization charged to expenditure.....		12,800,996 86
		<hr/>
		5,069,736 36
Plus net adjustments made after amortization had been established.....		8,623 17
		<hr/>
	\$	5,078,359 53
		<hr/>

7. The accounts in this category cover items in which there are elements involving uncertainty as to accounting treatment or disposition. The accounts are cleared when the necessary information becomes available. The main items in this account are two contra accounts appearing in sections 10 and 13 included in the liabilities and are therefore merely book-keeping entries.

*This item reflects the annual increase of \$25,000,000 in the reserve account set up for possible losses on ultimate realization of active assets.

8. The net debt of the Dominion is divided to show expenditures that have been charged in the Dominion's books to (a) Non-active Assets, and those charged to (b) Consolidated Deficit Account. All expenditures charged to non-active assets classified as between "Capital" and "Other", are shown in schedules K and L to the Balance Sheet. Changes in these accounts may be readily ascertained by referring to the last column in the schedules.

The Consolidated Deficit Account (formerly designated the Consolidated Fund) is the account to which the excess of expenditures over revenues or revenues over expenditures is transferred annually exclusive of capital expenditure and other non-active accounts mentioned in the preceding paragraph and included in Schedules K and L. The excess of expenditures over revenues during 1944-45 carried to Consolidated Deficit Account was \$2,533,519,757.78. This amount added to the net increase in expenditures on capital and other non-active accounts of \$24,757,367.02, gives the total deficit or increase in the net debt for the year of \$2,558,277,124.80.

STATEMENT OF THE CONSOLIDATED DEFICIT ACCOUNT OF CANADA, MARCH 31, 1945

	Dr.	Cr.
Balance brought forward from March 31, 1944.....	\$7,207,055,729 96	
Expenditures, 1944-45—		
Ordinary	767,375,932 89	
War	4,418,446,315 21	
Special	7,505,786 39	
Government Owned Enterprises.....	832,290 70	
Other Charges	25,362,026 86	
Revenues, 1944-45—		
Ordinary		\$2,300,097,373 42
Special Receipts and Credits		385,905,220 85
Balance Consolidated Deficit Account, March 31, 1945.....		9,740,575,487 74
	<hr/>	<hr/>
	\$12,426,578,082 01	\$12,426,578,082 01

LIABILITIES

9. This category covers obligations that are payable on demand. Generally, the creditors are in possession of some form of the Dominion's negotiable paper that is due and payable forthwith.

The consist of Post Office account (9) (e) as at March 31, 1945 will be found in Appendix I to the Post Office Department Section of Part II of this report.

10. (a) Deposits in the Post Office Savings Bank during 1944-45 exceeded the withdrawals by \$4,601,093.37. An amount of \$581,041.74 representing the estimated accrued interest at the rate of two per cent per annum was added, bringing the total amount at credit of depositors' accounts on March 31, 1945, to \$33,468,686.68.
10. (b) An amount equal to five per cent of their average outstanding note circulation is maintained by each chartered bank with the Receiver General of Canada, as required by section 64 of the Bank Act, 1944, to secure redemption of their outstanding notes in the event of the suspension by a bank of payment in specie or Bank of Canada notes. The amount is adjusted annually on June 30th and interest at the rate of three per cent per annum is allowed to each bank on the deposit required.
10. (c) The accounts in this category represent the Dominion's liability for monies deposited for various purposes. They fall into two broad classes. The first of these are the deposit accounts which cover those cases where the government: (a) acts as custodian of funds as a matter of policy; or (b) has received the monies in prepayment of war supplies, or as a guarantee that work will be properly performed. The other class, comprising the large majority of the accounts, consists of those where the government acts virtually as trustee, administering the funds in accordance with the purposes for which they were created.
11. (a) The value of all outstanding annuities at March 31, 1945, stood at \$243,537,624. Interest credited to the fund at the rate of four per cent per annum amounted to \$8,826,237.74 for 1944-45, and the amount credited to the fund to maintain the reserve during the year was \$257,288.
11. (b) and (c) These categories record the Dominion's liability as an insurer of certain persons and as administrator of certain pension funds. The government receives premiums or similar assessments, and in turn pays out specific benefits. There is also included the uninvested portion of the Unemployment Insurance Fund administered by The Unemployment Insurance Commission.
12. This category, Deferred Credits, comprises certain departmental credit balances where accounting treatment is known but which are held for final disposition pending completion of certain conditions.
13. The accounts in this category cover items in which there are elements involving uncertainty as to accounting treatment or disposition. The accounts are cleared when the necessary information becomes available.
14. This account represents the difference, with subsequent adjustments, between the actual and the established debt of the provinces on entering the Dominion. Interest is paid to the provinces half-yearly on their relative debt allowance.
15. (a) The reserve account for losses on wheat marketing guarantees was first established in 1940-41. As at the close of the fiscal year 1943-44, this account related solely to the 1939 wheat crop account. During 1944-45, under authority of Order in Council, P.C. 2955 of April 24, 1945, and pursuant to Dominion guarantee, an advance was made from the Reserve Account to enable the Board to discharge its liability in connection with the marketing of the 1939 wheat crop. The account was accordingly closed out as at the close of 1944-45.
15. (b) This reserve account, more fully dealt with under the Department of Munitions and Supply, Part II, Page MA-14 was set up for the adjustment of interim billings and for unascertained losses and other contingencies of certain crown companies.
16. Obligations both due and outstanding payable in sterling and U.S. dollars are recorded in the balance sheet at par of exchange. Similarly on the asset side of the balance sheet, as previously mentioned, cash and special deposits held in London and New York are shown at \$4.86 $\frac{2}{3}$ to the pound sterling and \$1 to the U.S. dollar.

Details of the unmatured funded debt of Canada may be found on page 27. The increase during 1944-45 of \$3,046,932,033.90 is accounted for as follows:

New loan issues—

One Year 1 per cent Notes dated April 15, 1944 (renewal).....	\$ 250,000,000 00
Two Year 1½ per cent Notes dated April 15, 1944 (renewal).....	100,000,000 00
Six Months ¾ per cent Notes dated Sept. 1, 1944 (renewal).....	104,000,000 00
Six Months ¾ per cent Notes dated Oct. 16, 1944 (renewal).....	102,000,000 00
Six Months ¾ per cent Notes dated March 1, 1945 (renewal).....	154,000,000 00
Sixth Victory Loan dated May 1, 1944.....	1,405,013,350 00
Seventh Victory Loan dated November 1, 1944.....	1,659,906,200 00
Increase in Treasury Bills.....	20,000,000 00
Increase in Deposit Certificates.....	210,000,000 00
Net increase in War Savings Certificates and Stamps and Non-interest Bearing Certificates	31,009,659 79
Net increase in estimated refundable portion of personal income and excess profits tax	219,289,941 57
	<u>\$4,255,219,151 36</u>

Less matured or called issues—

One Year 1 per cent Notes due April 15, 1944 (renewed).....	250,000,000 00
Two Year 1½ per cent Notes due April 15, 1944 (renewed).....	100,000,000 00
2 per cent Loan of 1938 due June 1, 1944.....	90,625,000 00
1½ per cent Second Victory Loan due Sept. 1, 1944.....	150,000,000 00
4½ per cent Refunding Loan of 1924 due Oct. 15, 1944.....	50,000,000 00
Three Year 1½ per cent notes due Oct. 16, 1944 (renewed).....	200,000,000 00
3½ per cent Refunding Loan of 1934 called Oct. 15, 1944.....	138,322,000 00
2½ per cent Refunding Loan of 1937 due Nov. 15, 1944.....	20,000,000 00
2 per cent Loan of 1940 due March 1, 1945.....	105,000,000 00
Six months ¾ per cent Notes due March 1, 1945 (renewed).....	104,000,000 00
Less redemption of vested stock, London, England.....	340,117 46
	<u>\$1,208,287,117 46</u>
Net Increase, 1944-45.....	<u>\$3,046,932,033 90</u>

THE DOMINION

EXPENDITURE AND

YEAR ENDED

EXPENDITURE

	ORDINARY	\$	cts.	\$	cts.
Agriculture.....				9,424	273 61
Auditor General's Office.....				360,851	39
Civil Service Commission.....				460,441	38
External Affairs.....				1,910,150	52
Finance—					
Interest on Public Debt, Appendix No. 2, Page F-72.....	318,994,820	53			
Cost of Loan Flotations.....	7,877,686	56			
Annual amortization of bond discounts and commissions.....	12,800,996	86			
Servicing of the public debt.....	172,907	57			
Total Public Debt Charges.....	339,846,411	52			
Subsidies to Provinces.....	14,445,267	22			
Compensation to provinces under the Dominion-Provincial Taxation Agreements Act, 1942.....	93,333,930	05			
Old Age Pensions and pensions to blind persons.....	32,187,184	66			
Premium, Discount and Exchange.....	16,348,192	80			
Sundry.....	7,747,862	01			
Fisheries.....				503,908,848	26
Governor General and Lieutenant-Governors.....				2,159,170	28
Insurance.....				222,757	23
Justice.....				185,304	68
Labour—Unemployment Insurance Act—Administration and Government's contribution.....				5,631,914	73
General.....				17,858,806	25
Legislation including Chief Electoral Office.....				1,703,303	82
Mines and Resources.....				2,443,363	75
Munitions and Supply.....				12,295,531	52
National Defence.....				2,756,300	63
National Health and Welfare.....				67,293	64
National Revenue.....				1,725,262	88
National War Services.....				20,114,268	20
Post Office.....				837,719	50
Prime Minister's Office.....				54,629,281	07
Privy Council Office.....				64,216	82
Public Archives.....				81,029	59
Public Printing and Stationery.....				123,557	62
Public Works.....				232,299	03
Reconstruction.....				13,168,726	28
Royal Canadian Mounted Police.....				969,205	63
Secretary of State.....				7,182,689	03
Trade and Commerce.....				863,541	43
Transport.....				6,699,469	81
Veterans Affairs.....				18,265,081	66
				81,031,272	65
Total Ordinary Expenditure.....				767,375,932	89

OF CANADA

REVENUE STATEMENT

MARCH 31, 1945

REVENUE			
ORDINARY		\$	cts.
		\$	cts.
Tax Revenues—			
Customs Duties.....		115,091,376	28
Excise Duties.....		151,922,139	95
Excise Taxes—Sales Tax.....	404,108,503	57	
War Exchange Tax.....	98,164,426	59	
Other Excise Taxes.....	235,510,968	31	
	737,783,898	47	
Less refunds	194,718,627	10	543,065 271 37
Income Tax—			
Individuals.....	767,755,081	95	
Less estimated refundable portion.....	95,000,000	00	
	672,755,081	95	
Corporations	276,403,848	45	
Dividends, interest, etc	27,052,691	98	
Rents and royalties.....	1,546,445	35	
			977,758,067 73
Excess Profits tax.....	465,805,356	79	
Less estimated refundable portion.....	124,500,000	00	
			341,305,356 79
Succession Duties.....			17,250,797 83
Chartered Banks, note circulation tax.....			350,005 86
Insurance Companies.....			7,181,560 88
Miscellaneous.....			702,071 66
Total revenue from taxes.....			2,154,626,648 35
Non-Tax Revenues—			
Post Office			66,055,519 74
Return on Investments			60,749,185 56
Bullion and Coinage.....			4,586,427 25
Privileges, Licences and Permits			2,883,477 55
Proceeds from Sales			1,794,230 10
Services and Service Fees			7,542,301 46
Refunds of Expenditure.....			641,051 50
Miscellaneous.....			1,218,531 91
Total Ordinary Revenue			2,300,097,373 42

THE DOMINION

EXPENDITURE AND

YEAR ENDED

EXPENDITURE—Continued

\$	cts.	\$	cts.
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CAPITAL ACCOUNTS

Public Works (Railways).....	629,638 92		
Public Works (Miscellaneous).....	2,534,113 10		
			3,163,752 02

WAR EXPENDITURE

War Appropriation Act, 1944—including amounts made available under Section 2.....	3,650,339,568 86		
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Less items charged to Active Assets—

Commodity Prices Stabilization Corporation, Limited.....	12,658,133 30		
Wartime Food Corporation, Limited.....	4,365 30		
Purchase of railway equipment leased to Canadian National Railways.	20,764,422 60		
Construction of dock and rail facilities for Steep Rock Iron Mines, Limited.....	1,754,581 31		
Loan to Village of Dawson Creek for construction of a sewage disposal system.....	57,453 89		
	35,238,956 40		

Total War Appropriation Act, 1944 charged to expenditure..	3,615,100,612 46
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The War Appropriation (United Nations Mutual Aid) Acts, 1943 and 1944	803,345,702 75		
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Total War Expenditure.....	4,418,446,315 21
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OF CANADA

REVENUE STATEMENT

MARCH 31, 1945

REVENUE—Continued

	\$	cts.	\$	cts.
CAPITAL ACCOUNTS—REFUNDS				
Public Works (Canals).....	20,579	40		
Public Works (Railways).....		37	50	
Public Works (Miscellaneous).....	707,578	26		
			728,195	16

THE DOMINION

EXPENDITURE AND

YEAR ENDED

EXPENDITURE—Concluded		\$	cts.	\$	cts.
SPECIAL					
Relief and Other Projects		3,868,682	40		
Canadian Wheat Board—					
To increase the reserve by the amount of accrued interest on the deficit on the 1939 crop		186,444	58		
Prairie Farm Assistance Act, 1939—					
Administration		188,155	82		
Advances to Prairie Farm Emergency Fund		1,294,957	83		
Wheat Acreage Reduction Plan—					
Administration		260,976	78		
Payments of awards to farmers		1,706,568	98		
				7,505,786	39
GOVERNMENT OWNED ENTERPRISES					
Net Income Deficits for calendar year 1944—					
Prince Edward Island Car Ferry and Terminals		773,383	66		
National Harbours Board, Churchill Harbour		58,907	04		
Total losses charged to Consolidated Deficit Account		832,290	70		
Loans and Advances, Non-Active, during the fiscal year 1944-45—					
National Harbours Board, Schedule L, page 20, (see also revenue item page 13)		525,767	33		
				1,358,058	03
OTHER CHARGES					
Write-down of Active Assets to the Consolidated Deficit Account—					
Reduction of Soldier and General Land Settlement Loans		324,874	69		
Cancellation of Canadian Farm Loan Board Capital Stock		1,146	00		
Provision for reserve for possible losses on ultimate realization of active assets		25,000,000	00	25,326,020	69
Total				5,223,175,865	23
OTHER CHARGES (CONTRA ACCOUNTS)					
Write-down of Non-active Assets to the Consolidated Deficit Account—					
Seed Grain and Relief Accounts—					
Department of Mines and Resources		36,006	17		
Non-active Account—					
Canadian National Railways Securities Trust Stock—Changes in Dominion's equity in the Canadian National Railways for the calendar year 1944—					
Increase due to—					
Surplus earnings of the Canadian National Railways		23,026,924	35		
Decrease due to—					
Capital loss on abandonments		626,871	75		
Net increase in Securities Trust Stock		22,400,052	60		
Total (Contra)				22,436,058	77
Grand Total Expenditure and Debits				5,245,611,924	00

OF CANADA

REVENUE STATEMENT

MARCH 31, 1945

REVENUE—Concluded

SPECIAL RECEIPTS AND OTHER CREDITS

	\$	cts.	\$	cts.
To Consolidated Deficit Account—				
Refunds of previous years' special expenditures.....		52,506	33	
Refunds of previous years' war expenditures.....	298,626	384	64	
Miscellaneous war revenue.....	45,883	833	51	
Sale of surplus war assets.....	8,408	286	67	
War donations.....		177,023	92	
Special donations for relief of those in distress.....		48	00	
Canadian Wheat Board—				
Reduction in reserve account—Adjustment based on operations of the Board calculated as at July 31, 1944.....		589,360	17	
Surplus in Special Account, P.C. 1803, March 9, 1942.....	2,280,689	96		
Surplus in Oats and Barley Account.....		343,969	10	
Department of Munitions and Supply—				
Asset value of property disposed of under lease-purchase option agreement previously charged to War Expenditure.....	7,143,065	95		
			363,505,168	25
To Non-Active Accounts—				
National Harbours Board, Saint John Harbour—Reduction in indebtedness.....		18,907	52	
Canadian National (West Indies) Steamships, Limited—Reduction in indebtedness.....	549,096	08		
			568,003	60
Total.....			2,664,898,740	43
OTHER CREDITS (CONTRA ACCOUNTS)				
Non-active Account—				
Seed Grain and Relief Accounts—Department of Mines and Resources—Write-down to Consolidated Deficit Account.....		36,006	17	
Consolidated Deficit Account—				
Credit due to net increase in Canadian National Railways Securities Trust Stock for the calendar year 1944.....	22,400,052	60		
Total Contra.....			22,436,058	77
Grand Total Revenue and Credits.....			2,687,334,799	20
Excess of Expenditures over Revenues carried to Consolidated Deficit Account.....	2,533,519,757	78		
Excess of Expenditures over Revenues—				
Capital and Non-Active Accounts.....	24,757,367	02		
			2,558,277,124	80
			5,245,611,924	00

Comparative Schedules to Balance Sheet for Fiscal Years Ended March 31, 1945 and March 31, 1944

	1945	1944	Net Increase or Decrease during 1944-45
	\$ cts.	\$ cts.	\$ cts.
Schedule "A"			
CASH—			
Department of Finance—			
In Current Deposits—			
Canada.....	-48,002,220 30	-199,448,902 23	+151,446,681 93
London.....	2,696,886 34	15,600,897 91	- 12,904,011 57
New York.....	200,279,405 12	199,191,762 37	+1,087,642 75
	<u>154,974,071 16</u>	<u>15,343,758 05</u>	<u>+139,630,313 11</u>
In Special Deposits—			
Bank of Canada—Special Funds—			
Bond Redemption Account.....	522,636 68	138,633 22	+384,003 46
War Savings Certificates Redemption Account.....	231,677 86	160,797 63	+70,880 23
Interest Account.....	869,332 13	1,015,739 75	-146,407 62
Bank of Montreal, London—Special Funds—			
Bond Redemption Account.....	1,155,662 33	1,180,069 92	-24,407 59
Interest Account.....	8,224 34	10,661 93	-2,437 59
Bank of Montreal, New York—Special Funds—			
Interest Account.....	4,964 19	4,989 00	-24 81
Securities Account.....		384,471 91	-384,471 91
	<u>2,792,497 53</u>	<u>2,895,363 36</u>	<u>-102,865 83</u>
Schedule "B"			
DEPARTMENTAL WORKING CAPITAL ADVANCES—			
Finance—			
Dominion of Canada Assay Office—			
Gold and Silver Purchase Account.....	25,637 66	11,565 10	+14,072 56
Royal Canadian Mint—(Appendix No. 12, Page 48)—			
Gold Purchase Account.....	2,814,811 72	2,771,920 35	+42,891 37
Silver Coinage and Alloy Purchase Account.....	772,987 58	981,710 67	-208,723 09
Silver Bullion Account.....	141,127 12	21,840 45	+119,286 67
Nickel Purchase Account.....	914 09	8,805 60	-7,891 51
Copper Purchase Account.....	37,024 69	130,365 86	-93,341 17
Steel Purchase Account.....	41,444 80	649 07	+40,795 73
Public Printing and Stationery—			
King's Printer Advance—Printing.....	1,786,136 85	2,072,835 99	-286,699 14
King's Printer Advance—Stationery.....	437,387 97	506,043 22	-68,655 25
Transport—			
Stores Account.....	1,316,226 79	1,307,559 51	+8,667 28
	<u>7,373,699 27</u>	<u>7,813,295 82</u>	<u>-439,596 55</u>
Schedule "C"			
LOANS AND ADVANCES TO RAILWAY AND STEAMSHIP COMPANIES			
Department of Transport—			
Canadian Government Railways—Working Capital.....	16,771,980 54	16,771,980 54	
Canadian National Railways—			
Advances, Refunding Act, 1938.....	109,038,249 33	99,841,705 71	+9,196,543 62
Advances, Refunding Act, 1944 (U.S. Dollars).....	56,684,000 00		+56,684,000 00
Advances, Financing and Guarantee Act, 1940—			
Grand Trunk Railway Debenture Stock.....	108,022,266 41	107,596,832 25	+425,434 16
Advances, Financing and Guarantee Act, 1941—			
Purchase of securities.....	8,609,921 26	8,643,331 44	-33,410 18
Temporary Loan, The War Appropriation Act, 1941.....	13,906,999 71	13,906,999 71	
Advances, Financing and Guarantee Act, 1942—			
Purchase of securities.....	18,267,894 88	18,262,597 75	+5,297 13
Advances, The War Appropriation (United Kingdom Financing) Act, 1942—			
Purchase of securities.....	256,055,076 08	255,035,927 81	+1,019,148 27
Purchase of railway equipment leased to Canadian National Railways—			
1936 Agreement.....	3,103,038 52	3,620,211 59	-517,173 07
1940 Agreement.....	10,911,651 50	11,903,619 82	-991,968 32
1941 Agreement.....	17,974,245 82	19,356,880 11	-1,382,634 29
1943 Agreement.....	21,863,333 49	17,366,502 60	+4,496,830 89
1944 Agreement.....	13,030,925 03		+13,030,925 03
1944 Agreement (Special).....	1,675,000 00		+1,675,000 00
Canadian National (West Indies) Steamships, Ltd.....	450,000 00	450,000 00	
	<u>656,364,582 57</u>	<u>572,756,589 33</u>	<u>+83,607,993 24</u>

SCHEDULES TO BALANCE SHEET—Continued

	1945	1944	Net Increase or Decrease during 1944-45
	\$ cts.	\$ cts.	\$ cts.
Schedule "D"			
LOANS AND ADVANCES TO SUNDRY GOVERNMENT AGENCIES—			
Departmental:			
Veterans Affairs—			
Soldier Land Settlement Loans.....	37,268,855 93	40,611,194 98	-3,342,339 05
General Land Settlement Loans.....	3,897,329 23	4,497,606 00	-600,276 77
Land Settlement, purchased and free lands.....	64,883 06	64,993 73	-110 67
Veterans' Land Act Advances.....	9,550,137 70	1,591,834 54	+7,958,253 16
Less—Soldier Land Settlement Assurance Fund.....	-10,557 71	-10,557 71	
Land Settlement Suspense.....	-189,979 00	-122,425 64	-67,553 36
Amount transferred to non-active account to provide for revaluation and losses.....	-16,525,917 49	-16,525,917 49	
	<u>34,054,751 72</u>	<u>30,106,778 41</u>	<u>+3,947,973 31</u>
Trade and Commerce—			
Board of Grain Commissioners (Canada Grain Act).....	40,008 75	676 96	+39,331 79
Transport—			
National Harbours Board—Montreal.....	60,018,720 16	59,999,952 83	+18,767 33
—Vancouver.....	25,012,454 18	25,023,335 47	-10,881 29
	<u>85,031,174 34</u>	<u>85,023,288 30</u>	<u>+7,886 04</u>
Crown Companies—			
Department of Finance—			
Canadian Wool Board, Ltd.....	13,403,601 53	23,744,457 22	-10,340,855 69
Commodity Prices Stabilization Corp. Ltd.....	32,162,831 16	19,504,697 86	+12,658,133 30
Wartime Food Corporation Ltd.....	36,245 91	31,880 61	+4,365 30
Export Credits Insurance Corporation—Capital surplus....	500,000 00		+500,000 00
Wartime Salvage Ltd.....		321,118 96	-321,118 96
	<u>46,102,678 60</u>	<u>43,602,154 65</u>	<u>+2,500,523 95</u>
Department of Munitions and Supply—			
Atlas Plant Extension Ltd.....	712,384 37	8,264,001 62	-7,551,617 25
Melbourne Merchandising Ltd.....	13,664,708 06	23,330,657 27	-9,665,949 21
Plateau Company Ltd.....		213,852 29	-213,852 29
Polymer Sales and Service (formerly Fairmont Company, Ltd).....	3,747,397 09	9,886,118 99	-6,138,721 90
Polymer Corporation Ltd.....	51,068,936 97	48,423,511 03	+2,645,425 94
Transfers to War Assets Corporation from—			
Polymer Corporation, Ltd.....	1,050,146 98		+1,050,146 98
	<u>70,243,573 47</u>	<u>90,118,141 20</u>	<u>-19,874,567 73</u>
Department of Reconstruction—			
War Assets Corporation.....	600,000 00		+600,000 00
Crown Plants—Privately managed:			
Department of Munitions and Supply—			
Alberta Nitrogen Co. Ltd.....	10,614,572 78	10,539,376 38	+75,196 40
Canada Strip Mill Ltd.....	12,878,139 63	12,589,914 83	+288,224 80
Nichols Chemical Co. Ltd.....	1,454,542 83	1,809,456 75	-354,913 92
Welland Chemical Works Ltd.....	20,937,873 63	32,068,727 22	-11,130,853 59
Transfers to War Assets Corporation from—			
Alberta Nitrogen Co. Ltd.....	57,434 65		+57,434 65
Canada Strip Mill, Ltd.....	83,856 68		+83,856 68
Nichols Chemical Co. Ltd.....	5,415 21		+5,415 21
Welland Chemical Works, Ltd.....	65,888 65		+65,888 65
	<u>46,097,724 06</u>	<u>57,007,475 18</u>	<u>-10,909,751 12</u>
	<u>282,169,910 94</u>	<u>305,858,514 70</u>	<u>-23,688,603 76</u>

SCHEDULES TO BALANCE SHEET—Continued

	1945	1944	Net Increase or Decrease during 1944-45
	\$ cts.	\$ cts.	\$ cts.
Schedule E			
LOANS AND ADVANCES TO PROVINCIAL AND MUNICIPAL GOVERNMENTS—			
Provincial:			
Department of Finance—			
Alberta—Subsidy Overpayment.....	350,000 00	350,000 00	
Under Relief Acts.....	25,887,500 00	25,907,000 00	-19,500 00
British Columbia—Under Relief Acts.....	34,467,140 05	34,533,321 48	-66,181 43
Manitoba—Under Relief Acts.....	24,774,950 27	24,774,950 27	
Saskatchewan—Power Commission.....	42,240 00	46,080 00	-3,840 00
Seed Grain Loan Guarantee Act, 1938.....	15,886,521 38		+15,886,521 38
Seed Grain Advances, 1908.....	82,655 80	84,403 30	-1,747 50
Under Relief Acts.....	71,161,785 78	71,247,784 25	-85,998 47
Department of Fisheries—			
British Columbia—Fisheries Research Board of Canada..	343 30	570 00	-226 70
Municipal:			
Department of Finance—			
Municipal Improvements Assistance Act, 1938.....	5,543,349 99	5,711,083 72	-167,733 73
Department of Transport—			
Dawson Creek—Sewage Disposal System.....	57,453 89		+57,453 89
	178,253,940 46	162,655 193 02	+15,598,747 44
Schedule F			
LOANS AND ADVANCES TO UNITED KINGDOM AND OTHER GOVERNMENTS—			
Australia:			
Department of National Defence—			
Army—General Advances.....	764 78	458 67	+306 11
Navy—General Advances.....	-37 68	-441 08	+403 40
Air—General Advances.....	37,072 61	292,940 31	-255,867 70
Air—Air Training Plan.....	-327 30		-327 30
Belgium:			
Department of National Defence—			
Army—General Advances.....	34 25	304 44	-270 19
Navy—General Advances.....	50 35	39 84	+10 51
Czechoslovakia:			
Department of National Defence—			
Army—General Advances.....	614 85	-11 83	+626 68
French Committee of National Liberation:			
Department of National Defence—			
Navy—General Advances.....	64,992 66	2,153 46	+62,839 20
Greece:			
Department of Finance—Loan.....	6,525,000 00	6,525,000 00	
Department of National Defence—			
Navy—General Advances.....	13,801 19	9,512 00	+4,289 19
India:			
Department of Munitions and Supply—			
Purchase of Locomotives.....	2,787 58	2,781,500 93	-2,778,713 35
Department of National Defence—			
Army—General Advances.....	1,088 15	49 17	+1,038 98
Navy—General Advances.....	265 36		+265 36
Netherlands:			
Department of National Defence—			
Army—General Advances.....	523 80	617 54	-93 74
Navy—General Advances.....	4,092 00	2,258 32	+1,833 68
Newfoundland:			
Department of National Defence—			
Army—General Advances.....	14,861 61	23,945 57	-9,083 96
Navy—General Advances.....	488 91	22,709 77	-22,220 86
New Zealand:			
Department of National Defence—			
Army—General Advances.....	752 23	21 12	+731 11
Navy—General Advances.....	1,291 66	1,379 41	-87 75
Air—General Advances.....	65,894 69	38,128 28	+27,766 41
Norway:			
Department of National Defence—			
Army—General Advances.....		1,262 36	-1,262 36
Navy—General Advances.....	339,802 34	157,670 38	+182,131 96
Air—General Advances.....	37,516 55	17,225 42	+20,291 13
Poland:			
Department of National Defence—			
Army—General Advances.....	6,338 65	574 08	+5,764 57
Navy—General Advances.....	-623 54	-1,278 54	+655 00
Roumania:			
Department of Finance—Loan.....	24,329,262 40	24,329,262 40	

SCHEDULES TO BALANCE SHEET—Continued

	1945	1944	Net Increase or Decrease during 1944-45
	\$ cts.	\$ cts.	\$ cts.
Schedule F—Concluded			
LOANS AND ADVANCES TO UNITED KINGDOM AND OTHER GOVERNMENTS—concluded			
Union of South Africa:			
Department of National Defence—			
Army—General Advances.....	182 27	33 53	+148 74
Navy—General Advances.....	—18 95	—18 95	
Air—General Advances.....	32 32	279 59	—247 27
Union of Soviet Socialist Republics:			
Department of Finance—Loan.....	10,000,000 00	10,000,000 00	
Department of National Defence—			
Navy—General Advances.....	46,776 43	124,763 21	—77,986 78
United Kingdom:			
Department of Agriculture—			
Meat Account.....	19,475 726 22	11,594,744 97	+7,880 981 25
Cheese Account.....		1,577,837 07	—1,577,837 07
Concentrated Milk Account.....		—0 10	+0 10
Dairy Products Board.....	1,226,621 60		+1,226,621 60
Special Products Board.....	9,909,554 83		+9,909,554 83
Special Products—Eggs.....		6,732,753 04	—6,732,753 04
Special Products—Fruits and Vegetables.....		94,584 98	—94,584 98
Special Products—Seed.....		—1,055,66	+1,055 66
Department of Finance—			
Loan—The War Appropriation (United Kingdom Financing) Act, 1942.....	602,510,409 92	657,607,853 71	—55,097,443 79
Department of National Defence—			
Army—General Advances.....	2,120,537 79	8,427,855 53	—6,307,317 74
Navy—General Advances.....	17,985,218 75	15,674,858 51	+2,310,360 24
Air—General Advances.....	4,192,094 37	1,626,472 47	+2,565,621 90
Air—Air Training Plan.....	249,504,053 18	167,917,642 30	+81,586,410 88
Air—Settlement.....	200,000,000 00	200,000,000 00	
Internment Operations.....		1,944,811 66	—1,944,811 66
Department of Transport—			
British Air Ministry.....		303,064 36	—303,064 36
British Ministry of War—Transport.....	5,375 90	3,729 54	+1,646 36
United States of America:			
Department of Fisheries—			
Pacific Halibut Treaty—Collectible expenses.....	21,826 04	5,603 57	+16,222 47
Pacific Salmon Treaty—Collectible expenses.....	34,505 50	6,080 41	+28,425 09
Pacific Salmon Treaty—Hell's Gate— Collectible expenses.....	73,529 94	7,795 27	+65,734 67
Department of Munitions and Supply—			
War Supplies Ltd.....	—39,756 63	71,158,139 00	—71,197,895 63
Department of National Defence—			
Army—General Advances.....	424,906 75	20,320 88	+404,585 87
Navy—General Advances.....	864,724 83	862,907 36	+1,817 47
Air—General Advances.....	2,044,923 76	228,283 78	+1,816,639 98
Yugoslavia:			
Department of National Defence—			
Army—General Advances.....		—111 39	+111 39
Navy—General Advances.....	5,047 08		+5,047 08
	1,151,852,580 00	1,190,124,510 66	—38,271,930 66
Schedule G			
LOANS AND ADVANCES—MISCELLANEOUS—			
Department of Finance—			
Bank for International Settlements.....	272,785 84	272,785 84	
Dominion and National Housing Acts.....	14,721,232 31	15,960,689 67	—1,239,457 36
New Westminster Harbour Commission.....	274,537 23	274,537 23	
Saint John Bridge and Railway Extension Co.—Loan.....	433,900 00	433,900 00	
Department of Mines and Resources—			
Empire Settlement Scheme.....	117,929 16	117,964 90	—35 74
Assistance to Indians.....	3,093 18	2,715 37	+382 81
Seed Grain and Relief.....	2,525,263 99	2,631,963 86	—106,699 87
Less—amount transferred to non-active account.....	—239,023 21	—275,034 38	+36,000 17
Department of Munitions and Supply—			
Algoma Steel Corporation Ltd.....	8,695,900 07	2,939,312 93	+5,756,587 14
Atlas Steels, Ltd.....	710,773 17		+710,773 17
Dominion Steel and Coal Corp., Ltd.....	4,105,313 16	3,554,642 41	+550,670 75
English Electric Co. of Canada Ltd.....		202,299 72	—202,299 72
Marine Industries Ltd.....	1,381,353 32	1,100,000 00	+281,353 32
Shawinigan Chemicals Ltd.....	59,688 41	103,317 24	—43,628 83
Sundry coal companies.....	1,978,116 32	806,510 18	+1,171,606 14
Town of Liverpool, N.S. (Thompson Brothers Machinery Co. Ltd.).....	5,174 62	7,424 62	—2,250 00
Union Drawn Steel Co. Ltd.....		247,252 00	—247,252 00
Department of Trade and Commerce—			
Sale of Steamer <i>Pélee</i> , unpaid balance.....	20,000 00	25,000 00	—5,000 00
	35,066,037 57	28,405,281 59	+6,660,755 98

SCHEDULES TO BALANCE SHEET—Continued

	1945		1944		Net Increase or Decrease during 1944-45	
	\$	cts.	\$	cts.	\$	cts.
Schedule H						
INVESTMENTS—CANADIAN FARM LOAN BOARD—						
Department of Finance—						
Initial Capital Advances.....	5,050,000	00	5,050,000	00		
Capital Stock.....	2,243,670	00	2,244,816	00		-1,146 00
Bonds.....	16,700,000	00	21,700,000	00		-5,000,000 00
Canadian Fisherman's Loan Act—						
Initial Capital Advance.....	29,000	00	29,000	00		
Capital Stock.....	1,519	00	1,519	00		
	24,024,189	00	29,025,335	00		-5,001,146 00

Schedule I						
INVESTMENTS—MISCELLANEOUS—						
Department of Finance—						
Export Credits Insurance Corporation—Capital Stock.....	500,000	00				+500,000 00
Montreal Turnpike Trust—Commutation agreements.....	14,308	00	14,308	00		
Securities Investment Account.....	335,921,665	80	184,623,994	23		+151,297,671 57
Department of Munitions and Supply—						
Eldorado Mining and Refining Limited Stock.....	5,271,812	10	5,271,812	10		
Department of Reconstruction—						
War Assets Corporation, Stock—(Liability of Predecessor Company).....	250,000	00	250,000	00		
Department of Transport—						
Construction of dock and rail facilities for Steep Rock Iron Mines, Limited.....	1,754,581	31				+1,754,581 31
	343,712,367	21	190,160,114	33		+153,552,252 88

Schedule J						
SUNDRY SUSPENSE ACCOUNTS—						
Department of Finance—						
Bank of Montreal, Provincial Notes—Suspense Account.....	27,573	83	27,573	83		
Cheque Adjustment Suspense.....	194	24	12	62		+181 62
Minister of Finance Special Custody Account (contra).....	755,200,000	00	535,000,000	00		+220,200,000 00
Retirement Fund Suspense.....	191	28	241	10		-49 82
War Donations Suspense.....			245	00		-245 00
Department of Munitions and Supply—						
Inventory Appreciation Account—Polymer Sales and Service, Ltd., formerly Fairmont Co. (contra).....	1,802,484	74	3,845,478	62		-2,042,993 88
	757,030,444	09	538,873,551	17		+218,156,892 92

Schedule K						
CAPITAL EXPENDITURES—						
Public Works (Canals)—						
Department of Public Works—						
Burlington Bay Canal.....	308,328	32	308,328	32		
Lake St. Peter.....	1,164,235	08	1,164,235	08		
Department of Transport—						
Chambly Canal, River Richelieu.....	579,915	42	579,915	42		
Lachine Canal.....	10,998,196	51	10,998,196	51		
Murray Canal.....	1,248,946	71	1,248,946	71		
Ottawa Works.....	6,871,214	97	6,871,214	97		
Quebec Canal.....	34,841	69	34,841	69		
Rideau Canal.....	143,358	12	143,358	12		
Sault Ste. Marie Canals.....	4,935,809	42	4,935,809	42		
Ste. Anne's Lock—Railway Bridge at Ile Perrot.....	150,000	00	150,000	00		
St. Lawrence Canals.....	34,139,189	70	34,139,689	70		-500 00
St. Lawrence Ship Canal.....	133,896	80	133,896	80		
St. Ours Locks.....	614,426	39	614,426	39		
St. Peters Canal.....	492,023	82	492,023	82		
Tay River Navigation.....	476,128	73	476,128	73		
Trent Canal Improvements.....	559,067	70	559,067	70		
Trent River Navigation.....	19,093,573	76	19,093,573	76		
Welland Canal.....	27,453,246	16	27,473,203	16		-19,957 00
Welland Ship Canal.....	130,840,628	18	130,840,750	58		-122 40
Miscellaneous.....	125	00	125	00		
	240,237,152	48	240,257,731	88		-20,579 40

SCHEDULES TO BALANCE SHEET—Continued

	1945	1944	Net Increase or Decrease during 1944-45
	\$ cts.	\$ cts.	\$ cts.
Schedule "K"—continued			
CAPITAL EXPENDITURES—continued			
Public Works (Railways)—			
Department of Transport—			
Canadian Government Railways—			
Canadian Government Railways.....	64,853,544 02	64,853,544 02	
Cape Breton Railway.....	104,520 54	104,520 54	
Caraquet and Gulf Shore Railway.....	209,950 00	209,950 00	
Elgin and Havelock Railway.....	33,530 00	33,530 00	
Intercolonial Railway.....	110,513,902 85	110,513,902 85	
International Railway of New Brunswick.....	2,681,377 35	2,681,377 35	
Lotbiniere and Megantic Railway.....	336,875 00	336,875 00	
National Transcontinental Railway.....	161,183,433 04	161,183,433 04	
New Brunswick and Prince Edward Island Railway.....	361,540 66	361,540 66	
Prince Edward Island Railway.....	8,330,745 67	8,330,745 67	
Quebec Bridge.....	21,706,664 49	21,706,664 49	
Quebec and Saguenay Railway.....	7,120,895 74	7,120,895 74	
Salisbury and Albert Railway.....	84,390 41	84,390 41	
St. Martin's Railway.....	72,624 91	72,624 91	
York and Carleton Railway.....	20,976 16	20,976 16	
Hudson Bay Railway and Terminals—			
Hudson Bay Railway.....	33,249,912 88	33,243,455 28	+6,457 60
Port Nelson Terminal.....	6,240,095 86	6,240,133 36	-37 50
Residue of cost of steamer <i>Sheba</i>	78,610 58	78,610 58	
Prince Edward Island Car Ferry and Terminals.....			
Residue of capital cost of S.S. <i>Charlottetown</i>	5,371,280 15	5,371,280 15	
Construction of new car ferry.....	1,194,145 44	1,194,145 44	
	1,255,681 32	632,500 00	+623,181 32
Other Railways and Miscellaneous—			
Digby and Annapolis Railway.....	660,683 09	660,683 09	
North Railway.....	250,000 00	250,000 00	
Governor General's Cars.....	71,538 82	71,538 82	
Canadian Government Railways—			
Canada Central Railway—Peace River Bridge.....	175,000 00	175,000 00	
Residue of capital cost of steamers <i>Drummond</i> and <i>McKee</i>	851,853 24	851,853 24	
	427,013,772 22	426,384,170 80	+629,601 42
Public Works (Miscellaneous)—			
Department of Munitions and Supply—			
St. Malo Shops Property.....	2,242,957 71	2,242,957 71	
Miscellaneous Property.....	148 59	148 59	
Department of Public Works—			
Bare Point Breakwater.....	217,995 90	217,995 90	
Burlington Channel Improvements.....	1,392,489 77	1,392,489 77	
Canadian Building, London, England.....	1,539,073 11	1,539,073 11	
Canadian Legation Building, Tokyo, Japan.....	200,000 00	200,000 00	
Canadian Legation Building and Site, Washington, D.C.....	477,754 35	477,754 35	
Cape Tormentine Harbour.....	95,000 00	95,000 00	
Esquimalt Graving Dock.....	7,799,761 10	7,799,761 10	
Georgian Bay to Montreal, Waterway Survey.....	918,796 85	918,796 85	
Government Buildings, Ottawa.....	35,260,968 34	35,260,968 34	
Halifax Elevator Site.....	86,511 89	86,511 89	
Halifax Harbour Improvements.....	13,025,454 11	13,025,454 11	
Kingston Graving Dock.....	556,589 35	556,589 35	
Land and Cable Telegraph Line.....	348,320 77	348,320 77	
Land for Post Office Site, Quebec.....	121,600 00	121,600 00	
Levis Graving Dock.....	971,592 58	971,592 58	
Miscellaneous Wharves.....	1,201,132 06	1,201,132 06	
Montreal Harbour Improvements.....	1,060,342 83	1,060,342 83	
Ottawa—Expropriations of property between Sparks and Wellington Streets, east of Elgin Street.....	855,581 54	855,581 54	
Port Arthur and Fort William and River Kaministiquia—Improvements.....	16,249,019 98	16,249,019 98	
Port Colborne Harbour.....	904,459 39	904,459 39	
Quebec Harbour Improvements.....	10,326,478 87	10,326,478 87	
Rainy River Lock and Dam.....	133 80	133 80	
Sorel Harbour Improvements.....	1,806,540 71	1,806,540 71	
St. Andrews Rapids, including Red River Improvements.....	1,569,776 99	1,569,776 99	
Saint John Harbour Improvements.....	19,300,822 66	19,300,822 66	
Tiffin Harbour Improvements.....	481,621 59	481,621 59	
Toronto Harbour Improvements.....	9,331,987 37	9,331,987 37	
Toronto, New Dominion Building.....	1,166,646 95	1,166,646 95	
Upper St. Lawrence River—Channel Improvements.....	468,097 68	468,097 68	
Vancouver Harbour Improvements.....	3,600,078 73	3,600,078 73	
Victoria Harbour, British Columbia, Improvements.....	5,131,024 94	5,131,024 94	
Victoria Harbour, Ontario, Improvements.....	761,801 79	761,801 79	
Yukon Territory Works (Part).....	1,638,068 55	1,638,068 55	

SCHEDULES TO BALANCE SHEET—Continued

	1945		1944		Net Increase or Decrease during 1944-45	
	\$	cts.	\$	cts.	\$	cts.
Schedule "K"—concluded						
CAPITAL EXPENDITURE—Concluded						
Public Works (Miscellaneous)—concluded						
Department of Transport—						
Civil Aviation—Airways and Airports.....	13,370,241	67	11,860,506	29	+1,509,735	38
Government Shipbuilding Programme.....	53,674,721	63	54,258,592	47	—583,870	84
Hopper Barge <i>Chesterfield</i>	233,941	30	233,941	30		
Icebreaker and Service Vessels.....	760,698	87	760,698	87		
St. Lawrence River Improvements.....	85,597,641	30	84,686,824	33	+910,816	97
Tug <i>Ocean Eagle</i>	91,071	49	91,071	49		
Yukon Territory Works (Part).....	283,323	55	283,323	55		
National Harbours Board—						
Churchill, Port and Terminals.....	12,818,819	66	12,823,543	16	—4,723	50
Prescott Elevator.....	4,709,902	26	4,715,325	43	—5,423	17
Port Colborne Elevator.....	2,356,217	60	2,356,217	60		
	315,005,210	18	313,178,675	34	+1,826,534	84
Military Property and Stores—						
Department of National Defence—Army—						
Military Property and Stores.....	12,699,263	02	12,699,263	02		
Less—Fort Osborne Barracks, Winnipeg.....	—62,947	27	—62,947	27		
St. Helen's Island, barracks site.....	—19,783	10	—19,783	10		
	12,616,532	65	12,616,532	65		
TERRITORIAL ACCOUNTS—						
Department of Mines and Resources—						
Northwest Territories, Organization.....	1,460,000	00	1,460,000	00		
Northwest Territories, Purchase.....	1,460,000	00	1,460,000	00		
Northwest Rebellion.....	826,077	87	826,077	87		
Dominion Lands Expenditure to March 31, 1911.....	10,425,395	92	10,425,395	92		
Less—Received from Dominion Lands.....	—4,275,526	11	—4,275,526	11		
	9,895,947	68	9,895,947	68		
	1,004,768,615	21	1,002,333,058	35	+2,435,556	86
Schedule "L"						
OTHER NON-ACTIVE ASSETS—						
Non-Active Loans—Canadian National Steamships—						
Department of Transport—						
Canadian Government Merchant Marine, Limited.....	8,098,389	16	8,098,389	16		
Canadian National (West Indies) Steamships, Limited.....	5,059,960	94	5,609,057	02	—549,096	08
	13,158,350	10	13,707,446	18	—549,096	08
Non-Active Advances—National Harbours Board—						
Department of Transport—						
Chicoutimi.....	3,838,060	26	3,838,060	26		
Churchill.....	10,258	98	10,258	98		
Halifax.....	12,501,934	28	12,485,384	22	+16,550	06
Montreal-Jacques Cartier Bridge—						
Advances for payment of guaranteed interest.....	5,840,056	00	5,565,056	00	+275,000	00
Quebec.....	27,765,994	73	27,765,994	73		
Saint John.....	17,055,791	31	16,998,881	56	+56,909	75
Three Rivers.....	3,900,763	71	3,742,363	71	+158,400	00
Three Rivers Harbour Debentures (old).....	81,760	97	81,760	97		
Less Sinking Funds.....	—2,308	41	—2,308	41		
	70,992,311	83	70,485,452	02	+506,859	81
Miscellaneous Non-Active Accounts—						
Canadian Pacific Railway (old).....	62,791,435	25	62,791,435	25		
Canadian National Railway Securities Trust Stock.....	359,080,515	31	336,680,462	71	+22,400,052	60
Canadian National Railway Stock.....	18,000,000	00	18,000,000	00		
Saskatchewan Seed Grain Loans Guarantee Act, 1936.....	2,637,398	15	2,637,398	15		
Seed Grain Loans Guarantee Act, 1937.....	7,136,051	09	7,136,051	09		
Loans and Advances—						
Railways and Steamships—						
Canadian Pacific Railway—						
Advances under Relief Acts.....	1,447,222	71	1,447,222	71		

SCHEDULES TO BALANCE SHEET—Continued

	1945	1944	Net Increase or Decrease during 1944-45
	\$ cts.	\$ cts.	\$ cts.
Schedule "L"—concluded			
Miscellaneous Non-Active Accounts—concluded			
Loans and Advances—concluded			
Sundry Government Agencies—			
High Commissioner's Office Suspense, (External Affairs)..	2,043 17	2,043 17	
Seed Grain and Relief (Department of Mines and Resources).....	239,028 21	275,034 38	-36,006 17
Soldier and General Land Settlement Loans.....	16,525,917 49	16,525,917 49	
Other Governments—			
Italian Government—Wheat purchases, 1915 (Department of Trade and Commerce).....	702 52	702 52	
Russian Government—Saddlery Purchases, 1915 (Department of National Defence—Army).....	55,571 82	55,571 82	
Miscellaneous—			
Victoria Shipowners, Ltd.—Balance remaining after liquidation (Department of Transport).....	621,987 05	621,987 05	
Investments—			
Department of Finance—			
Earl of Selkirk Mortgage on property in Township of Moulton.....	13,900 00	13,900 00	
Quebec Turnpike Trust Bond.....	20,000 00	20,000 00	
Department of Transport—			
Grand Trunk Railway Preference Stock.....	121,739 65	121,739 65	
Department of Veterans Affairs—			
University Hospital, Edmonton, Alberta.....	100,000 00	100,000 00	
Defalcation and Deficiency Suspense Accounts—			
Department of Finance—			
Bonds, Interest and Notes Adjustment Account.....	16,793 52	16,793 52	
Coupons—New York Loans.....	45,738 50	45,738 50	
Department of Mines Suspense Account.....	11,208 45	11,208 45	
	468,867,252 89	446,503,206 46	+22,364,046 43
	553,017,914 82	530,696,104 66	+22,321,810 16

Schedule "M"**FLOATING DEBT—****Matured Funded Debt Outstanding—****Payable in Canada—**

Debenture Stock, 5 per cent, 1919.....	1,000 00	1,000 00	
Debenture Stock, 5½ per cent, 1921.....	200 00	200 00	
Dominion of Canada Savings Certificates.....	4,190 00	4,205 00	-15 00
War Savings Certificates, 1917.....	8,855 00	8,855 00	
War Savings and Thrift Stamps, 1919.....	73,675 50	73,928 25	-252 75
Province of Canada 5 per cent Loan Debentures.....	400 00	400 00	
Province of New Brunswick 6 per cent Loan Debentures.....	600 00	600 00	
Provincial Notes, Nova Scotia.....	39,162 10	39,162 10	
Unpaid Warrants, Prince Edward Island.....	549 59	549 59	
War Loan, 1915-25, 5 per cent.....	4,600 00	4,600 00	
War Loan, 1916-31, 5 per cent.....	8,400 00	8,400 00	
Victory Loan, 1917-22, 5½ per cent.....	40,300 00	40,900 00	-600 00
Victory Loan, 1917-27, 5½ per cent.....	9,450 00	9,550 00	-100 00
Victory Loan, 1917-37, 5½ per cent.....	52,050 00	62,000 00	-9,950 00
Victory Loan, 1918-23, 5½ per cent.....	46,100 00	46,400 00	-300 00
Victory Loan, 1918-33, 5½ per cent.....	45,200 00	50,900 00	-5,700 00
Victory Loan, 1919-24, 5½ per cent.....	23,500 00	23,650 00	-150 00
Victory Loan, 1919-34, 5½ per cent.....	148,000 00	157,350 00	-9,350 00
Renewal Loan, 1922-27, 5½ per cent.....	3,750 00	3,750 00	
Renewal Loan, 1922-32, 5½ per cent.....	11,450 00	12,350 00	-900 00
Refunding Loan, 1923-28, 5 per cent.....	1,000 00	1,100 00	-100 00
Refunding Loan, 1923-43, 5 per cent.....	1,082,700 00	2,687,500 00	-1,604,800 00
Refunding Loan, 1924-44, 4½ per cent.....	1,190,000 00	.....	+1,190,000 00
Refunding Loan, 1925-40, 4½ per cent.....	267,100 00	287,100 00	-20,000 00
Refunding Loan, 1933-39, 4 per cent.....	3,500 00	5,000 00	-1,500 00
Refunding Loan, 1933-45, 4 per cent (called).....	1,148,200 00	7,403,900 00	-6,255,700 00
Refunding Loan, 1934-42, 3 per cent.....	65,000 00	110,500 00	-45,500 00
Refunding Loan, 1934-49, 3½ per cent (called).....	7,038,500 00	.....	+7,038,500 00
Refunding Loan, 1937-44, 2½ per cent.....	65,000 00	.....	+65,000 00
National Service Loan, 1931-36, 5 per cent.....	6,700 00	7,700 00	-1,000 00
National Service Loan, 1931-41, 5 per cent.....	315,500 00	468,000 00	-152,500 00
Loan of 1932-35, 4 per cent.....	2,000 00	2,000 00	
Loan of 1935-43, 2½ per cent.....	33,000 00	109,000 00	-76,000 00
Loan of 1936-40, 1½ per cent.....	.....	1,000 00	-1,000 00
Loan of 1938-44, 2 per cent.....	9,000 00	.....	+9,000 00
Loan of 1940-45, 2 per cent.....	2,000 00	.....	+2,000 00
4½ Year Notes, 1936-41, 1 per cent.....	3,000 00	3,000 00	
	11,753,632 19	11,634,549 94	+119,082 25

SCHEDULES TO BALANCE SHEET—Continued

	1945	1944	Net Increase or Decrease during 1944-45
	\$ cts.	\$ cts.	\$ cts.
Schedule "M"—concluded			
Matured Funded Debt Outstanding—Concluded			
Payable in Canada and New York—			
War Loan, 1917-37, 5 per cent.	127,400 00	128,600 00	-1,200 00
Payable in London—			
Loan of 1884 (1909-34), 3½ per cent.	254 13	254 13	
3 per cent Loan due July 1, 1938.	2,433 35	2,433 35	
Canadian Pacific Railway Land Grant Loan, 3½ per cent, due July 1, 1938.	8,273 33	8,273 33	
Sundry Loans and Debentures.	2,636 04	2,636 04	
Loan of 1930-50, 3½ per cent (called).	234,086 68	234,086 68	
Loan of 1940-60, 4 per cent (called).	910,868 97	935,276 56	-24,407 59
	1,158,552 50	1,182,960 09	-24,407 59
Payable in New York—			
Loan of 1919-29, 5½ per cent.	2,200 00	2,200 00	
Loan of 1922-52, 5 per cent (called).	4,915,000 00	5,287,000 00	-372,000 00
Loan of 1926-36, 4½ per cent.	12,000 00	12,000 00	
Loan of 1935-45, 2½ per cent (called).	626,000 00	1,175,000 00	-549,000 00
Loan of 1937-44, 2½ per cent (called).	106,000 00	175,000 00	-69,000 00
	5,661,200 00	6,651,200 00	-990,000 00
	18,700,784 69	19,597,310 03	-896,525 34
Stock and other obligations payable on demand—			
Compensation to Seigneurs.	11,827 40	11,827 40	
Dominion Stock, Issue B, 3½ per cent.	3,700 00	3,700 00	
Eldorado Mining and Refining, Ltd.—Unpresented Capital Stock (Dept. of Munitions and Supply).	403,301 70	1,103,301 70	-700,000 00
	418,829 10	1,118,829 10	-700,000 00
Interest Due and Outstanding—			
Unpaid Interest—Domestic Loans.	26,815,526 00	17,302,374 07	+9,513,151 93
Canada and New York Loans.	30,115 00	30,175 00	-60 00
New York Loans.	1,920,116 84	1,796,461 56	+123,655 28
London Loans.	51,788 91	55,458 13	-3,669 22
Unpaid Dividends—Province of Prince Edward Island.	867 25	867 25	
Nova Scotia.	795 80	795 80	
New Brunswick.	1,279 00	1,279 00	
Province of Canada.	4,663 18	4,663 18	
British Columbia.	33 67	33 67	
Dominion Stock.	3,717 33	3,717 33	
	28,834,902 98	19,195,824 99	+9,639,077 99
Outstanding Cheques and Warrants—			
Current Account—Treasury Office.	112,001,202 76	59,776,728 82	+52,224,473 94
Previous Years' Account—Treasury Office.	178,948 25	184,399 09	-5,450 84
Imprest Account Cheques.	3,614 73	49 83	+3,564 90
Less—Unclaimed registered interest (letter of credit) cheques adjustment account.	-9 63	-9 63	
Department of Agriculture—			
Drought Area—Cattle market service, outstanding warrants.	24 41	24 41	
Hog premiums, outstanding warrants.	351,336 99		+351,336 99
Wheat acreage reduction payments, outstanding warrants.	3,196 10	13,869 89	-10,673 79
Department of National Defence—Army—Outstanding relief vouchers.	1,148 00	1,148 00	
Department of Trade and Commerce—Outstanding wheat bonus certificates.	7,786 58	7,818 48	-31 90
	112,547 248 19	59,984,028 89	+52,563,219 30
Post Office Department—			
Post Office (Net liability for Money Orders, etc.).	4,565,614 17	6,554,243 51	-1,988,629 34
	165,067,379 13	106,450,236 52	+58,617,142 61

SCHEDULES TO BALANCE SHEET—Continued

	1945		1944		Net Increase or Decrease during 1944-45
	\$	cts.	\$	cts.	\$ cts.
Schedule "N"					
DEPOSIT AND TRUST ACCOUNTS, MISCELLANEOUS—					
Department of Agriculture—					
Farnham House Laboratory.....	11,880	33	18,781	58	-6,901 25
Department of Finance—					
Companies in liquidation—					
Canadian Home Investment Company, Limited.....	4,878	80	4,878	80	
Montreal-Canada Fire Insurance Company.....	605	09	605	09	
Ontario Fire Insurance Company.....	12,458	65	12,458	65	
Dominion Trust Company.....	8,931	10	8,931	10	
Western Mutual Fire Insurance Company.....	516	97	516	97	
Western Canada Fire Insurance Company.....	443	00	443	00	
Great North Insurance Company.....	344	70	344	70	
York County Loan and Savings Company.....	35,468	36	35,470	07	-1 71
Rimouski Fire Insurance Company.....	3,030	53	3,030	53	
Common School Funds—Ontario and Quebec.....	2,677,770	70	2,677,770	70	
Contractors' Securities—Cash (Sundry Departments).....	2,477,034	73	4,996,982	55	-2,519,947 82
Canadian National Railways—					
Equipment Issue, 1923—Redemption Account.....	5,500	00	5,500	00	
Guaranteed Bond Issues—Outstanding Interest.....	108,387	50	91,462	50	+16,925 00
Defunct Banks—Balance to meet unclaimed deposits—					
Bank of Vancouver.....	8,657	40	12,033	94	-3,376 54
Bank of Yarmouth.....			789	82	-789 82
Banque du Peuple.....	6,349	82	14,303	82	-7,954 00
Banque St. Hyacinthe.....	2,428	64	6,829	64	-4,401 00
Banque St. Jean.....	67	61	1,914	84	-1,847 23
Banque Ville-Marie.....	4,669	59	10,478	41	-5,808 82
Central Bank.....	2,225	94	2,225	94	
Commercial Bank of Manitoba.....	328	36	6,335	56	-6,007 20
Farmers' Bank.....			1,893	93	-1,893 93
Home Bank of Canada.....			37,956	46	-37,956 46
Ontario Bank.....	21,592	71	21,592	71	
St. Stephens Bank.....			11,096	67	-11,096 67
Sovereign Bank of Canada.....			8,674	48	-8,674 48
Home Bank Creditors Relief Suspense.....	8,654	15	8,654	15	
King George V Silver Jubilee Cancer Fund for Canada.....	489,000	00	479,000	00	+10,000 00
Minister of Finance Special Account.....	100,391,740	72	208,159,098	45	-107,767,357 73
Minister of Finance—Securities Custody Account (Contra).....	755,200,000	00	535,000,000	00	+220,200,000 00
Unclaimed Dividends—Liquidations under the Bankruptcy Act.....	112,736	88	110,703	36	+2,033 52
William Scott Estate.....	7,720	85	7,056	53	+664 32
Department of Labour					
Fair Wage Suspense.....	4,453	67	333	37	+4,120 30
Department of Mines and Resources—					
Bay of Fundy Tidal Power Investigations.....	15,000	00			+15,000 00
Land Assurance Fund.....	19,828	54	19,111	16	+717 38
Liquor Profits—Northwest Territories.....	339,096	55	265,326	13	+73,770 42
Lake Minnewanka Project.....	332	37	332	37	
Public Administrator—Districts of Franklin and Keewatin, N.W.T.....	197	85	197	85	
Indian Trust Funds.....	16,637,651	37	15,793,134	47	+844,466 90
Department of Munitions and Supply—					
Government of the Netherlands—Munitions.....	57,706	83	519,830	19	-462,123 36
Government of India—Munitions.....	24,798	95			+24,798 95
Government of Turkey—Munitions.....	3,352	44	17	95	+3,334 49
Government of United Kingdom—Ministry of Supply.....	5,044,036	32	3,771,476	45	+1,272,559 87
Sorel Industries Limited—Minister's Plant Depreciation Account.....	9,455,010	21	6,583,240	85	+2,871,769 36
Canadian Mutual Aid Board—Government of Belgium, Supplies.....	506,373	88			+506,373 88
United Kingdom Cash Receipts Account—Canadian Mutual Aid Board.....	26,111,356	45	27,511,011	95	-1,399,655 50
Department of National Defence—Army Services—					
Canadian Army Benefit Fund.....	28,282	51			+28,282 51
Less—Amount invested and held in bonds.....	-12,000	00			-12,000 00
Canadian Internees Trust Account.....	93	82	37	41	+56 41
Estates—Present War.....	971,334	66	76,419	95	+894,914 71
Deferred Pay Balances.....	17,905,644	54	14,916,328	16	+2,989,316 38
Military Estates—No. 1.....	124,184	99	123,799	51	+385 48
Military Welfare Hut at Camp Borden.....			84	18	-84 18
National Rifle Association.....	287	20	272	43	+14 77
Strathcona Trust Fund.....	500,000	00	500,000	00	
United Kingdom Prisoners of War Trust Account.....	1,540	99	596	58	+944 41
Department of National Defence—Naval Services—					
British Admiralty—Widows, Orphans and Old Age Pensions..	796	69	365	16	+431 53
Estates—Present War.....	58,666	20	2,931	32	+55,734 88
H.M.S. Dominion—Prize Fund.....	3	55	3	05	+0 50
Canadian Naval Officers—Prisoners of War.....	8,128	64	4,970	00	+3,158 64
Naval Service Special Construction Account.....	71,279	01	96,237	57	-24,958 56
Royal Canadian Naval College Trust Fund.....	2,537	15	795	20	+1,741 95
Royal Canadian Navy Benevolent Fund.....	15,213	86	5,375	21	+9,838 65

SCHEDULES TO BALANCE SHEET—Continued

	1945		1944		Net Increase or Decrease during 1944-45	
	\$	cts.	\$	cts.	\$	cts.
Schedule "N"—concluded						
DEPOSIT AND TRUST ACCOUNTS, MISCELLANEOUS—concluded						
Department of National Defence—Air Services—						
Canadian Prisoners of War—Pay deductions.....	455,299	57			+455,299	57
Estates—Present War.....	798,904	68	199,473	16	+599,431	52
Deferred Pay Balances.....	3,356,340	07	2,554,953	08	+801,386	99
McKee Trophy Fund.....	1,201	90	1,146	90	+55	00
Less—Amount invested and held in bonds.....	—1,000	00	—1,000	00		
Department of National Defence—General—						
Central Trust Fund of the Army, Navy & Air Force Canteens.....	1,595,793	01	939,797	03	+655,995	98
Department of Veterans Affairs—						
Canadian Pension Commission—						
Florence Martineau (R.C.A.F.) Fund.....	4,295	00	4,495	00	—200	00
Regimental Fund, 230th Forestry Battalion.....	1,150	49	1,150	49		
W. A. Black Benefit Fund.....	21,256	00	22,150	00	—894	00
War Special Assistance Fund.....	15,609	07	12,186	75	+3,422	32
Detention Allowance Fund—Canadian seamen.....	379,017	93	295,496	40	+83,521	53
Pensions Administration Trust Fund.....	1,561,970	73	1,212,726	73	+349,244	00
War Service Gratuity Fund.....	102,538	01	103,726	18	—1,188	17
War Service Grants Act 1944—Deferred Payments.....	472,899	95			+472,899	95
Department of National Health and Welfare—						
National Physical Fitness Fund.....	206,994	73	249,146	60	—42,151	87
Department of Public Works—						
Animal House, Virology Laboratory, Kamloops, B.C.....			7	90	—7	90
Burrard Dry Dock Pontoons—Replacement Fund.....	64,629	32	60,403	89	+4,225	43
Contractors' Securities—Held for Creditors.....	7,970	15	3,422	97	+4,547	18
Fraser River Bridge—Maintenance.....	132,067	86	178,621	79	—46,553	93
National Gallery of Canada—Special.....	18,850	65	18,271	95	+578	70
Less—Amount invested and held in bonds.....	—1,000	00			—1,000	00
Royal Canadian Mounted Police—						
Benefit Fund.....	80,047	60	30,847	64	+49,199	96
Less—Amount invested and held in bonds.....	—40,900	00			—40,900	00
Secretary of State—						
Internment Operations Fund.....	22,251	48	22,251	48		
Maple Investments, Ltd.....	2,500	00	2,500	00		
Prisoners of War—Funds.....	5,981	28	5,981	28		
Department of Trade and Commerce—						
Board of Grain Commissioners—Grain overages.....	10,017	62	9,634	09	+383	53
Belgian Supply Mission.....	74	75			+74	75
French Supply Mission.....	4,384,129	43			+4,384,129	43
Government of India Supply Mission.....	176,808	03			+176,808	03
Government of South Africa Supply Mission.....	437,145	04			+437,145	04
Netherlands Purchasing Commission.....	295,140	75			+295,140	75
Netherlands Government Food Bureau.....	28,060	58			+28,060	58
United Kingdom Payments Office.....	600,473	16			+600,473	16
Department of Reconstruction—						
National Research Council—						
Royalties and Patent Rights.....	194,071	07	146,874	56	+47,196	51
Less—Amount invested and held in bonds.....	—162,000	00	—131,000	00	+31,000	00
Special Fund.....	65,941	41	578	93	+65,362	48
Sir Frederick Banting Fund—War, Technical and Scientific Development Committee.....	745,202	66	570,556	33	+174,646	33
Trust Fund.....	429,612	79	452,874	10	—23,261	31
Department of Transport—						
Canadian Broadcasting Corporation Funds.....	55,452	62	67,886	51	—12,433	89
Canadian National Railways—Employees' Provident Fund.....	7,352	52	17,695	25	—10,342	73
Dominion Shipbuilding and Repair Co. Ltd. (in liquidation). National Harbours Board—	39,041	44			+39,041	44
Special Account No. 1.....	1,373,380	17	1,239,026	97	+134,353	20
Special Account No. 2.....	14,876	66	2,477	60	+12,399	06
Special Account No. 3.....	404,841	06	1,070,894	75	—666,053	69
Sydney Pilotage District—Undivided Surplus Account.....	137	98	2,137	98	—2,000	00
Unclaimed Monies due Canadian seamen.....	10,175	71			+10,175	71
Webster Trophy—Special Fund.....	233	50	227	50	+6	00
Less—Amount invested and held in bonds.....	—200	00	—200	00		
	957,873,250	80	831,317,515	21	+126,555,735	59
Schedule "O"						
INSURANCE, PENSION AND GUARANTY ACCOUNTS—						
Insurance and Guaranty Funds—						
Department of Finance—						
Insurance Fund—Civil Service.....	18,019,711	73	17,001,822	29	+1,017,889	44
Government Officers' Guarantee Fund.....	372,999	17	300,508	38	+72,490	79
War Damage Insurance Special Account—General.....	7,500,038	83	7,417,875	51	+82,163	32
War Damage Insurance Special Account—Government Build- ings.....	3,227,781	12	2,898,111	96	+329,669	16
War Damage Insurance Special Account—Board of Grain Commissioners.....	1,494,662	10	940,087	56	+554,574	54
Department of Labour—						
Unemployment Insurance Fund.....	268,122,823	58	190,332,316	37	+77,790,507	21
Less—Investment in bonds and accrued interest—(Depart- ment of Labour, Part II).....	—262,020,007	18	—184,367,884	05	—77,652,123	13

SCHEDULES TO BALANCE SHEET—Continued

Schedule "O"—concluded

INSURANCE, PENSION AND GUARANTY ACCOUNTS—concluded

	1945	1944	Net Increase or Decrease during 1944-45
	\$ cts.	\$ cts.	\$ cts.
Insurance and Guaranty Funds—concluded			
Department of Veterans Affairs—			
Insurance Fund—Returned Soldiers.....	22,762,078 47	22,101,498 15	+660,580 32
Soldier Settlement of Canada—			
Veterans' Land Act Fire Insurance Fund.....	56,389 45	51,730 28	+4,659 17
Department of Transport—			
Employees Compensation Clearing Account—			
Defence Projects—Munitions and Supply.....	9,170,675 80	7,655,964 36	+1,514,711 44
Employees Compensation Clearing Account—			
Defence Projects—Transport.....	129,077 91	19,082 07	+109,995 84
	68,836,230 98	64,351,112 88	+4,485,118 10

Schedule "P"

INSURANCE, PENSION AND GUARANTY ACCOUNTS—

Pension and Retirement Funds—			
Department of Finance—			
Superannuation Account.....	79,147,228 02	69,117,148 85	+10,030,079 17
Retirement Fund—Civil Service.....	13,922,605 99	19,003,908 73	-5,081,302 74
Royal Canadian Mounted Police—			
Dependents' Pension Fund.....	407,178 87	355,029 10	+52,149 77
Department of Transport—			
Pilots' Pension Funds—			
Halifax.....	192,651 28	190,283 33	+2,367 90
Less—amount invested and held in bonds (Appendix			
No. 5).....	-187,000 00	-186,000 00	-1,000 00
Sydney.....	147,978 48	140,085 74	+7,892 74
Less—amount invested and held in bonds (Appendix			
No. 6).....	-143,000 00	-138,000 00	-5,000 00
Saint John.....	107,014 57	98,876 70	+8,137 87
Less—amount invested and held in bonds (Appendix			
No. 7).....	-84,500 00	-95,000 00	+10,500 00
Montreal.....	281,896 63	275,750 83	+6,145 80
Less—amount invested and held in bonds (Appendix			
No. 8).....	-275,000 00	-270,000 00	-5,000 00
British Columbia.....	153,363 62	147,972 61	+5,391 01
Less—amount invested and held in bonds (Appendix			
No. 9).....	-146,000 00	-138,000 00	-8,000 00
National Harbours Board—Pension Fund.....	573,646 03	225,831 15	+347,814 88
	94,098,063 49	88,727,887 09	+5,370,176 40

Schedule "Q"

DEFERRED CREDITS—

Department of Finance—			
Ernest Davis Estate—Suspense.....	3,670 31	3,445 81	+224 50
Interest Special Account—Interest accrued—			
Fifth Victory Loan, 1943.....		273,857 49	-273,857 49
Seventh Victory Loan, 1944.....	374,573 92		+374,573 92
Department of Labour—			
Japanese Division (formerly British Columbia Security Com-			
mission).....	15,500 00	15,690 00	-190 00
Department of Mines and Resources—			
Distressed Canadian Nationals outside of Canada.....	35,955 42	12,400 01	+23,555 41
Department of Munitions and Supply—			
Victory Loan Bonds—Instalment Purchases.....		101 40	-101 40
Department of National Defence—			
Militia Pensions—Air Services.....	232,270 33	198,742 63	+33,527 70
Department of National Revenue—Suspense.....	18,512 01	19,630 20	-1,118 19
Post Office Department—			
Victory Loan Bonds—Instalment purchases.....		11 29	-11 29
Royal Canadian Mounted Police—			
Provincial Pensions Fund.....	152,617 40	161,435 04	-8,817 64
General—			
Income Tax Deductions Suspense—			
Agriculture.....		24,170 48	-24,170 48
Central Pay Office—Sundry Departments.....	83,453 52	224,467 09	-141,013 57
Unemployment Insurance Deductions Suspense—			
Central Pay Office—Sundry Departments.....	2,528 94	3,308 24	-779 30
Instalment Purchases of Victory Bonds—			
Public Service—			
Second Victory Loan, 1942.....	32,856 11	34,650 15	-1,794 04
Third Victory Loan, 1942.....	19,630 81	18,094 19	+1,536 62
Fourth Victory Loan, 1943.....	65,998 05	74,416 66	-8,418 61
Fifth Victory Loan, 1943.....	82,684 75	15,683,842 54	-15,601,157 79
Sixth Victory Loan, 1944.....	60,901 48		+60,901 48
Seventh Victory Loan, 1944.....	2,683,534 94		+2,683,534 94

SCHEDULES TO BALANCE SHEET—Continued

	1945		1944		Net Increase or Decrease during 1944-45	
	\$	cts.	\$	cts.	\$	cts.
Schedule "Q"—concluded						
DEFERRED CREDITS—concluded						
Pay-list deductions for income tax, purchase of Victory Bonds, etc.—						
Agriculture.....	17,888	45	2,798	50	+15,089	95
Federal District Commission.....		131 25		188 75		-57 50
Central Pay Office—Sundry departments.....	50,939	40	57,607	48	-6,668	08
Fisheries.....		157 00		250 00		-93 00
House of Commons.....		57 00		58 00		-1 00
Labour.....	7,443	38	8,481	75	-1,038	37
Library of Parliament.....		16 00		18 00		-2 00
Senate.....		25 00		20 00		+5 00
Mines and Geology.....				20 00		-20 00
Munitions and Supply.....	34,416	67	53,028	72	-18,612	05
National Defence—Army, Navy and Air.....	22,387,890	48	49,726	50	+22,338,163	98
National War Services.....		394 00		12 00		+382 00
Veterans Affairs.....	9,061	10	7,169	77	+1,891	33
Post Office.....	3,646	58	3,917	76	-271	18
Public Printing and Stationery.....		63 00		165 00		-102 00
Royal Canadian Mounted Police.....		977 00		1,621 00		-644 00
Transport.....		751 50		1,689 00		-937 50
	26,378,545	80	16,935,035	45	+9,443,510	35
Schedule "R"						
SUNDRY SUSPENSE ACCOUNTS—						
Agriculture—						
British Ministry of Food—Agriculture.....			22,436	35	-22,436	35
External Affairs—						
Suspense Account.....	10,278	34	248	37	+10,029	97
Finance—						
Briton Medical and General Life Association Funds.....		281 06		281 06		
Cash Suspense—Unallocated Funds.....	2,128,727	63	37,753	14	+2,090,974	49
George Mayo Estate (War Donation).....	11,000	00	7,000	00	+4,000	00
George H. Keeler Estate.....		275 00				+275 00
National Housing Act Suspense.....		915 00		915 00		
Victory Loans, 1917-18-19—At credit of subscribers in arrears.....	207,482	70	207,552	70	-70	00
Victory Loans, 1917-18-19—Canvassers' Suspense Account.....	1,620	83		1,620 83		
Victory Loan subscriptions at credit of subscribers in arrears—						
Victory Loan, 1941.....	4,336	99	4,343	35	-6	36
2nd Victory Loan, 1942.....	8,602	12	8,785	80	-183	68
3rd Victory Loan, 1942.....	4,335	16	3,315	29	+1,019	87
4th Victory Loan, 1943.....	4,878	65	3,299	16	+1,579	49
5th Victory Loan, 1943.....	3,394	46			+3,394	46
6th Victory Loan, 1944.....	1,795	30			+1,795	30
7th Victory Loan, 1944.....		10 00				+10 00
Unclaimed Award—Exchequer Court of Canada, British						
Columbia Admiralty District.....	1,831	17	1,831	17		
Unclaimed Cheques—Sundry Departments.....	328,758	93	174,700	27	+154,058	66
Unclaimed Government Drafts.....		85 49		65 00		+20 49
Unclaimed War Savings Certificates and Stamps.....	98,533	93	64,070	16	+34,463	77
Wartime Prices and Trade Board.....		3 00				+3 00
Matured Bonds and Interest Unclaimed.....	85,283	80	62,127	55	+23,156	25
Fisheries—						
British Ministry of Food—Fish.....			341	95	-341	95
Labour—						
Tashme Canteen Suspense.....			35,788	53	-35,788	53
Mines and Resources—						
Immigration Guarantee and Special Funds.....	435,323	68	567,113	05	-131,789	37
Munitions and Supply—						
Inventory Appreciation Account—Polymer Sales and Service Ltd., formerly Fairmont Co. Ltd. (Contra).....	1,802,484	74	3,845,478	62	-2,042,993	88
Victory Loan subscribers in arrears.....		63 00				+63 00
Suspense Account.....	40,063,237	19	14,246,570	33	+25,816,666	86
National Defence—Army—						
Allied Military Notes—Belgian Francs.....	7,616,040	18			+7,616,040	18
Dutch Guilders.....	507,407	82			+507,407	82
French Francs.....	6,872	63			+6,872	63
German Marks.....	1,430,427	82			+1,430,427	82
Italian Lire.....	13,607,097	49			+13,607,097	49
Suspense Account.....	3,864,764	35	11,664,060	52	-7,799,296	17
Victory Loan subscribers in arrears.....		125 68		150 85		-25 17
Relief Allowances Suspense.....	7,905	10	7,905	10		
Unclaimed Government Drafts.....	2,330	86	1,844	30	+486	56
National Defence—Navy—						
Victory Loan subscribers in arrears.....	652	52	233	94	+418	58
Suspense Account.....	734	30	24	81	+709	49
Naval Service Headquarters Canteen.....	6,360	26	8,313	87	-1,953	61
Unclaimed Government Drafts.....		11 18				+11 18
National Defence—Air—						
Victory Loan subscribers in arrears.....	490	97	494	55	-3	58
Suspense Account.....	534,016	26	13,580	33	+520,435	93
Unclaimed Government Drafts.....		44 28		44 28		

SCHEDULES TO BALANCE SHEET—Continued

Schedule "R"—concluded

SUNDRY SUSPENSE ACCOUNTS—concluded.

	1945	1944	Net Increase or Decrease during 1944-45
	\$ cts.	\$ cts.	\$ cts.
National Revenue—			
Income Tax Appeals—Security deposits.....	60,800 50	36,800 00	+24,000 50
Trade and Commerce—			
Suspense Account.....	1,255,878 69		+1,255,878 69
Transport—			
Canadian Government Merchant Marine—War Operations—			
Suspense.....	5,809,759 88	4,624,525 84	+1,185,234 04
Canadian Government Trans-Atlantic Air Service.....	1,375,972 96	204,939 97	+1,171,032 99
Halifax Pilotage District—Earnings.....		17,400 87	-17,400 87
Radio Traffic.....	5,277 14	4,623 79	+653 35
Suspense Account.....	37,690 51	150,592 82	-112,902 31
	81,334,199 55	36,031,173 52	+45,303,026 03

Schedule "S"

PROVINCE DEBT ACCOUNTS—

Finance—			
British Columbia.....	583,021 40	583,021 40	
Manitoba.....	3,578,941 20	3,578,941 20	
New Brunswick.....	529,299 39	529,299 39	
Nova Scotia.....	1,055,411 69	1,055,411 69	
Ontario.....	2,848,289 52	2,848,289 52	
Prince Edward Island.....	775,791 83	775,791 83	
Quebec.....	2,549,213 61	2,549,213 61	
	11,919,968 64	11,919,968 64	
Less—Province of Nova Scotia Suspense Account.....	40,139 91	40,139 91	
Province of Prince Edward Island Land Account.....	782,402 33	782,402 33	
Province of Quebec, Debt Account.....	1,473,609 63	1,473,609 63	
	2,296,151 87	2,296,151 87	

Schedule "T"

FUNDED DEBT UNMATURED—

Payable in Canada—

Debenture Stock, 4 per cent School Lands—

Province of Manitoba.....	5,919,862 65	5,919,862 65	
Province of Saskatchewan.....	17,809,039 00	17,809,039 00	
Province of Alberta.....	9,564,569 20	9,564,569 20	
Refunding Loan, 1924-44, 4½ per cent.....	50,000,000 00	50,000,000 00	-50,000,000 00
Refunding Loan, 1926-46, 4½ per cent.....	45,000,000 00	45,000,000 00	
Refunding Loan, 1934-49, 3½ per cent.....		138,322,000 00	-138,322,000 00
Refunding Loan, 1937-44, 2½ per cent.....		20,000,000 00	-20,000,000 00
Refunding Loan, 1937-51, 3½ per cent.....	60,000,000 00	60,000,000 00	
Conversion Loan, 1931-56, 4½ per cent.....	43,125,700 00	43,125,700 00	
Conversion Loan, 1931-57, 4½ per cent.....	37,523,200 00	37,523,200 00	
Conversion Loan, 1931-58, 4½ per cent.....	276,687,600 00	276,687,600 00	
Conversion Loan, 1931-59, 4½ per cent.....	289,693,300 00	289,693,300 00	
Conversion Loan, 1937-49, 3½ per cent.....	33,500,000 00	33,500,000 00	
Loan of 1932-52, 4 per cent.....	56,191,000 00	56,191,000 00	
Loan of 1935-55, 3 per cent, dated June 1st.....	40,000,000 00	40,000,000 00	
Loan of 1935-55, 3 per cent, dated Nov. 15th.....	55,000,000 00	55,000,000 00	
Loan of 1936-60, 3½ per cent.....	54,703,000 00	54,703,000 00	
3 per cent Perpetuals, 1936.....	55,000,000 00	55,000,000 00	
Loan of 1938-44, 2 per cent.....	90,625,000 00	90,625,000 00	-90,625,000 00
Loan of 1938-58, 3 per cent.....	49,200,000 00	49,200,000 00	
Loan of 1939-58, 3 per cent.....	39,000,000 00	39,000,000 00	
Loan of 1940-45, 2 per cent.....		105,000,000 00	-105,000,000 00
First War Loan, 1940-1948-52, 3½ per cent.....	250,750,000 00	250,750,000 00	
Second War Loan, 1940-52, 3 per cent.....	324,945,700 00	324,945,700 00	
Three Year Notes, 1941-44, 1½ per cent.....		200,000,000 00	-200,000,000 00
Victory Loan, 1941-46, 2 per cent.....	193,286,000 00	193,286,000 00	
Victory Loan, 1941-51, 3 per cent.....	649,969,592 50	649,969,592 50	
Two Year Notes, 1942-44, 1½ per cent.....		100,000,000 00	-100,000,000 00
Second Victory Loan, 1942-44, 1½ per cent.....		150,000,000 00	-150,000,000 00
Second Victory Loan, 1942-48, 2½ per cent.....	269,879,000 00	269,879,000 00	
Second Victory Loan, 1942-54, 3 per cent.....	676,355,489 00	676,355,489 00	
Third Victory Loan, 1942-46, 1½ per cent.....	144,253,000 00	144,253,000 00	
Third Victory Loan, 1942-56, 3 per cent.....	855,607,410 50	855,607,410 50	
War Savings Certificates, 1940.....	261,696,507 09	232,957,190 30	+28,739,316 79
War Savings Stamps, 1940.....	7,294,936 75	7,232,271 25	+62,665 50
Non-interest Bearing Certificates.....	12,252,202 77	10,044,625 27	+2,207,677 50
Treasury Bills, various discount rates.....	380,000,000 00	360,000,000 00	+20,000,000 00
Deposit Certificates, 0-75 per cent.....	1,000,000,000 00	790,000,000 00	+210,000,000 00
One Year Notes, 1943-44, 1 per cent.....		250,000,000 00	-250,000,000 00
Two Year Notes, 1943-45, 1½ per cent.....	450,000,000 00	450,000,000 00	
Fourth Victory Loan, 1943-46, 1½ per cent.....	197,455,000 00	197,455,000 00	
Fourth Victory Loan, 1943-57, 3 per cent.....	1,111,261,650 00	1,111,261,650 00	
Fifth Victory Loan, 1943-47, 1½ per cent.....	373,259,000 00	373,259,000 00	
Fifth Victory Loan, 1943-59, 3 per cent.....	1,197,324,750 00	1,197,324,750 00	

SCHEDULES TO BALANCE SHEET—Continued

	1945	1944	Net Increase or Decrease during 1944-45
	\$ cts.	\$ cts.	\$ cts.
Schedule "T"—concluded			
FUNDED DEBT UNMATURED—concluded			
Payable in Canada—concluded			
One Year Notes, 1944-45, 1 per cent.....	250,000,000 00		+250,000,000 00
Two Year Notes, 1944-46, 1½ per cent.....	100,000,000 00		+100,000,000 00
Six Months Notes, due Sept. 1, 1945, 0-75 per cent.....	154,000,000 00		+154,000,000 00
Six Months Notes, due April 16, 1945, 0-75 per cent.....	102,000,000 00		+102,000,000 00
Sixth Victory Loan, 1944-48, 1½ per cent.....	239,713,000 00		+239,713,000 00
Sixth Victory Loan, 1944-60, 3 per cent.....	1,165,300,350 00		+1,165,300,350 00
Seventh Victory Loan, 1944-48, 1½ per cent.....	344,267,000 00		+344,267,000 00
Seventh Victory Loan, 1944-62, 3 per cent.....	1,315,639,200 00		+1,315,639,200 00
	13,194,427,059 46	10,366,444,849 67	+2,827,982,209 79
Refundable portion of personal income tax and excess profits tax (estimated).....	444,270,982 59	224,981,041 02	+219,289,941 57
	13,638,698,042 05	10,591,425,890 69	+3,047,272,151 36
Payable in London—			
Loan of 1897, 2½ per cent, due Oct. 1, 1947 (vested).....	103,084 94	172,030 01	—68,945 07
Loan of 1950-55, 3½ per cent (vested).....	4,958,401 84	5,092,478 51	—134,076 67
Loan of 1953-58, 4 per cent (vested).....	3,345,182 58	3,435,663 63	—90,481 05
Loan of 1958-63, 3½ per cent (vested).....	3,658,863 50	3,705,478 17	—46,614 67
	12,065,532 86	12,405,650 32	—340,117 46
Payable in New York—			
Loan of 1930-60, 4 per cent.....	100,000,000 00	100,000,000 00	
Loan of 1936-61, 3½ per cent.....	48,000,000 00	48,000,000 00	
Loan of 1937-67, 3 per cent.....	55,000,000 00	55,000,000 00	
Loan of 1938-68, 3 per cent.....	40,000,000 00	40,000,000 00	
Loan of 1943-48, 2½ per cent.....	30,000,000 00	30,000,000 00	
Loan of 1943-53, 3 per cent.....	30,000,000 00	30,000,000 00	
Loan of 1943-58, 3 per cent.....	30,000,000 00	30,000,000 00	
	333,000,000 00	333,000,000 00	
	13,983,763,574 91	10,936,831,541 01	+3,046,932,033 90

	Amount of Guarantee Authorized	Amount Outstanding as at March 31, 1945	
	\$ cts.	Held by the Public	Held by the Canadian National Railways Securities Trust
	\$ cts.	\$ cts.	\$ cts.
Schedule "V"			
GUARANTEED SECURITIES—			
Railway Securities Guaranteed as to principal and interest—			
1. Canadian Northern Ry. Co., 3 per cent deb. stock due 1953, £1,923,387/0/0.....	9,359,996 72	1,169,460 00	
2. Canadian Northern Ry. Co., 3½ per cent deb. stock due 1958, £1,622,586/19/9.....	7,896,590 00	5,641,326 15	
3. Canadian Northern Ontario Ry. Co., 3½ per cent deb. stock due 1961, £7,350,000/0/0.....	35,770,000 00	3,643,984 80	1,540,003 13
4. Canadian Northern Alberta Ry. Co., 3½ per cent deb. stock due 1960, £647,260/5/6.....	3,150,000 00	551,505 27	
5. Grand Trunk Pacific Ry. Co., 3 per cent bonds due 1962, £14,000,000/0/0.....	68,040,000 00	26,465,130 00	33,048,000 00
6. Canadian Northern Alberta Ry. Co., 3½ per cent deb. stock due 1962, £733,561/12/10.....	3,569,999 98		3,569,996 86
7. Grand Trunk Pacific Ry. Co., 4 per cent bonds due 1962, £3,280,000/0/0.....	15,940 800 00	7,999,074 00	7,499,952 00
8. Canadian Northern Ry. Co., 6½ per cent bonds due 1946.....	25,000,000 00	23,752,000 00	
9. Canadian National Ry. Co., 5 per cent bonds due 1954.....	50,000,000 00	50,000,000 00	
10. Canadian National Ry. Co., 4½ per cent gold bonds due 1957.....	65,000,000 00	64,136,000 00	
11. Canadian National Ry. Co., 5 per cent gold bonds due October 1, 1969.....	60,000,000 00	57,728,500 00	
12. Canadian National Ry. Co., 5 per cent gold bonds due 1970.....	18,000,000 00	17,333,000 00	
13. Canadian National Ry. Co., 4½ per cent gold bonds due 1955.....	50,000,000 00	48,496,000 00	
14. Canadian National Ry. Co., 4½ per cent gold bonds due 1956.....	70,000,000 00	67,368,000 00	
15. Canadian National Ry. Co., 4½ per cent gold bonds due 1951.....	50,000,000 00	48,022,000 00	
16. Canadian National Ry. Co., 3 per cent bonds due 1950.....	20,500,000 00	20,500,000 00	
17. Canadian National Ry. Co., 3 per cent bonds due 1953.....	25,000,000 00	25,000,000 00	
18. Canadian National Ry. Co., 3 per cent bonds due 1952.....	20,000,000 00	20,000,000 00	
19. Canadian National Ry. Co., 3 per cent bonds due 1950.....	30,000,000 00	30,000,000 00	
20. Canadian National Ry. Co., 2½ per cent bonds due 1946.....	15,000,000 00	15,000,000 00	
21. Canadian National Ry. Co., 3 per cent bonds due 1959.....	35,000,000 00	35,000,000 00	
	677,227,386 70	567,810,980 22	45,657,951 99

SCHEDULES TO BALANCE SHEET—Concluded

	Amount of Guarantee Authorized	Amount Outstanding as at March 31, 1945	
		Held by the Public	Held by the Canadian National Railways Securities Trust
	\$ cts.	\$ cts.	\$ cts.
Schedule "V"—concluded			
Railway Securities Guaranteed as to interest only—			
22. Grand Trunk Ry. Acquisition Guarantees—			
Grand Trunk 5 per cent perp. deb. stock £4,270,375/0/0.	20,782,491 67	1,502,719 60	
Great Western 5 per cent perp. deb. stock £2,723,080/0/0.	13,252,322 67	864,855 33	
Grand Trunk 4 per cent perp. deb. stock £24,624,455/0/0.	119,839,014 33	6,100,887 40	
Northern Ry. Co. of Canada 4 per cent perp. deb. stock, £308,215/0/0.....	1,499,979 67	27,457 73	
	155,373,808 34	8,495,920 06	
Other Securities Guaranteed as to principal and interest—			
23. Harbour Commissioners of Montreal, Jacques Cartier Bridge 5 per cent bonds due 1969.....	19,500,000 00	19,000,000 00	
24. Canadian National (West Indies) Steamships Ltd., 5 per cent bonds due 1955.....	10,000,000 00	9,400,000 00	
25. Saint John Harbour Commissioners—			
(a) Bonded indebtedness of the City of Saint John assumed by Commission.....	1,467,164 96	590,229 31	
(b) Debentures of the Commission issued to City of Saint John—5 per cent due August 1, 1952.....	667,953 04	667,953 04	
26. New Westminster Harbour Commissioners 4½ per cent deb. due 1948.....	700,000 00	700,000 00	
	32,335,118 00	30,358,182 35	
Other Guarantees—			
27. Bank Advances, re Province of Manitoba Savings Office.....	(1) 12,442,400 00	5,299,078 23	
28. Province of British Columbia Treasury Bill.....	626,533 75	626,533 75	
29. Province of Manitoba Treasury Bill.....	4,805,722 62	4,305,722 62	
30. Deposits maintained by the Chartered banks in Bank of Canada.....	Unstated	422,029,434 35	
31. Loans made by approved lending institutions under National Housing Act.....	Unstated	Indeterminate	
32. Loans made by approved lending institutions under The Home Improvement Loans Guarantee Act.....	(1) 7,500,000 00	246,119 57	
33. Loans made by approved lending institutions under the Home Extension Plan.....	300,000 00	16,308 80	
34. Bank Advances, re Canadian Wheat Board—			
Wheat.....	100,000,000 00	65,563,969 71	
Flax.....	10,000,000 00	5,210,947 04	
Rapeseed and sunflower seed.....	750,000 00	390,772 04	
35. Bank Advances, re Government War Contracts—			
Dept. of Munitions and Supply.....	(2) 7,235,166 70	3,003,750 00	
36. Bank Overdrafts, re Government War Contracts—			
Dept. of Munitions and Supply (Closed out monthly)....	(2) 110,581,000 00		
37. Guarantee under Dominion-Provincial Taxation Agreements of Provincial receipts from gasoline taxes at amounts received in fiscal years ending nearest Dec. 31, 1940	Unstated	Indeterminate	
38. Bank Advances, re coal, coke or briquette purchases—			
Commodity Prices Stabilization Corporation.....	(1) 500,000 00	39,276 94	
39. Bank Advances, re production of logs or lumber—			
Commodity Prices Stabilization Corporation.....	Unstated	27,400 00	
40. Guarantee under Dominion-Provincial Agreements of Prov- incial liquor revenues at amounts received during the twelve months ended June 30, 1942.....	Unstated	Indeterminate	
41. Guarantees under Export Credits Insurance Act.....	3,230,000 00	Indeterminate	

(1) This amount represents the original maximum amount guaranteed. As the authority for making additional guaranteed loans or advances had expired on March 31, 1945, the amount authorized at that date is the same as the amount outstanding.

(2) Details of these guarantees will be found on page MA-61.

NOTE:—These contingent liabilities are expressed in Canadian dollars; stocks and bonds payable optionally or solely in Sterling or United States dollars are converted on the basis of £1—\$4.86 2/3 and \$1. U.S.—\$1. Canadian, respectively.

Fiscal Year ended March 31st	Ordinary Expendi- tures	Capital Expenditures Gross	War Expendi- tures	Special Expenditures		
				Direct Relief, Relief Projects and Other Works	Wheat Bonus and losses on Grain Marketing Operations, etc.	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1930.....	363,237,477 85	25,726,719 67				
1931.....	386,584,863 05	28,710,691 69		4,431,655 07		4,431,655 07
1932.....	372,101,317 56	17,165,942 74		38,295,515 00	10,908,428 91	49,203,943 91
1933.....	354,643,200 93	9,048,929 01		36,720,935 02	1,811,471 82	38,532,406 84
1934.....	351,771,160 55	6,580,084 68		35,898,311 50		35,898,311 50
1935.....	359,700,908 67	7,107,416 50		60,659,855 74		60,659,855 74
1936.....	372,539,149 07	6,544,153 61		79,416,255 95	22,631,028 69	102,047,284 64
1937.....	387,112,072 34	3,491,543 84		78,003,701 77		78,003,701 77
1938.....	414,891,410 41	4,430,151 97		68,534,364 08		68,534,364 08
1939.....	413,032,202 44	5,424,276 45		46,895,406 89	25,000,000 00	71,895,406 89
1940.....	398,323,205 55	7,030,038 34	118,291,021 64	54,612,951 03	34,500,000 00	89,112,951 03
1941.....	390,629,350 02	3,357,809 85	752,045,326 06	27,646,853 34	15,222,245 19	42,869,098 53
1942.....	444,777,695 70	3,430,446 59	1,339,674,152 42	8,500,358 67	55,475,413 89	63,975,772 56
1943.....	561,251,063 00	3,275,685 04	3,724,248,890 27	5,013,305 23	26,274,573 16	31,287,878 39
1944.....	630,380,759 90	2,621,978 38	4,587,023,093 85	3,751,536 67	33,744,770 36	37,496,307 03
1945.....	767,375,932 89	3,163,752 02	4,418,446,315 21	3,868,682 40	3,637,103 99	7,505,786 39

NOTE.—The above table is based on the classification of accounts for the fiscal year 1935-36. In that year the following expenditures formerly classified as Special Expenditures were charged to Ordinary Expenditures: Cost of Loan Flotations, Adjustment of War Claims, Expenditures under Railway Grade Crossing Act, Government contribution to Superannuation Fund and payment required to maintain reserve in Government Annuities Fund. A new category of expenditures entitled Government Owned Enterprises was also set up to include operating deficits of and non-active advances to Government Enterprises operated as separate corporations. To enable comparisons to be made on a comparable basis with earlier years, appropriate adjustments have been made, for the purpose of this table, in the figures shown under the various headings beginning with the fiscal year 1929-30.

It will be noted that total disbursements include non-active loans and write-down of assets, in addition to all other expenditures.

† Includes \$25,000,000 as reserve against possible losses on assets.

Government Owned Enterprises				Other Charges		Total Disbursements
Losses charged to Consolidated Fund	Loans and Advances Non-active	Write-down of Assets	Total	Write-down of Assets chargeable to Consolidated Deficit Account	Non-active Accounts	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
4,308,357 01	8,244,950 10	.....	12,553,307 11	3,731,535 58	17,342 38	405,266,382 59
6,712,238 79	5,487,941 51	.....	12,200,180 30	9,640,997 60	25 00	441,568,412 71
6,631,856 00	3,112,285 53	.....	9,744,141 53	526,970 70	.....	448,742,316 44
62,139,412 73	3,514,811 20	62,938 239 41	128,592,463 34	105,717 21	1,447,222 71	532,369,940 04
58,955,388 41	2,095,772 66	.....	61,051,161,07	1,857,086 77	1,000,100 00	458,157,904 57
48,407,900 70	1,728,900 46	.....	50,136,801 16	490,190 72	11,408 45	478,106,581 24
48,817,489 55	2,122,911 91	.....	50,940,401 46	514,565 78	.....	532,585,554 56
43,553,112 38	665,413 80	.....	44,218,526 18	602,473 49	18,487,114 63	532,005,432 25
42,745,790 64	2,087,597 56	.....	44,833,388 20	1,579,242 28	139,560 88	534,408,117 82
55,658,305 71	3,285,188 45	.....	58,943,494 16	3,767,718 21	.....	553,063,098 15
41,044,004 16	1,035,145 19	.....	42,079,149 35	23,320,028 24	2,637,398 15	680,793,792 30
17,465,731 28	715,947 41	.....	18,181,678 69	†29,878,632 20	12,639 551 09	1,249,601,446 44
456,166 13	758,089 44	.....	1,214,255 57	†27,878,131 46	4,115,600 91	1,885,066,055 21
591,095 36	657,525 77	.....	1,248,621 13	†29,676,118 48	36,135,861 28	4,387,124,117 59
727,853 52	579,107 69	.....	1,306,961 21	†25,586,824 36	37,837,580 54	5,322,253,505 27
832,290 70	525,767 33	.....	1,358,058 03	†25,362,026 86	22,400,052 60	5,245,611,924 00

Fiscal Year ended March 31 (2)	Expenditure chargeable to Consolidated Deficit Account	Expenditure chargeable to Capital	Railway Subsidies	War and Demobilization	Other Charges	Total Disbursements (1)
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1868.....	13,486,092 96	548,437 58			37,157 98	14,071,688 52
1869.....	14,038,084 00	440,418 40			429,663 24	14,908,165 64
1870.....	14,345,509 58	3,515,116 18			155,988 18	18,016,613 94
1871.....	15,623,081 72	3,670,396 51				19,293,478 23
1872.....	17,589,468 82	7,853,049 79			223,456 13	25,665,974 74
1873.....	19,174,647 92	19,859,441 17			5,718 48	39,039,807 57
1874.....	23,316,316 75	10,177,740 06			4,018 90	33,498,075 71
1875.....	23,713,071 04	6,922,742 33			2,253,097 17	32,888,910 54
1876.....	24,488,372 11	7,154,007 94			315,764 40	31,958,144 45
1877.....	23,519,301 77	7,599,709 55			1,388,984 38	32,507,995 70
1878.....	23,503,158 25	6,657,200 36			385,412 99	30,545,771 60
1879.....	24,455,381 56	5,648,331 66			676,225 30	30,779,938 52
1880.....	24,850,634 45	8,241,173 98			949,947 68	34,041,756 11
1881.....	25,502,554 42	8,176,316 50			117,771 74	33,796,642 66
1882.....	27,067,103 58	7,405,637 06			201,884 75	34,674,625 39
1883.....	28,730,157 45	14,147,359 76			21,368 75	42,898,885 96
1884.....	31,107,706 25	23,977,702 44	208,000 00		2,567,452 84	57,860,861 53
1885.....	35,037,060 12	13,220,185 35	403,245 00		502,587 06	49,163,077 53
1886.....	39,011,612 26	9,589,734 19	2,701,249 00		10,534,973 07	61,837,568 52
1887.....	35,657,680 16	4,439,938 72	1,406,533 00			41,504,151 88
1888.....	36,718,494 79	7,162,964 26	1,027,041 92		155,623 07	45,064,124 04
1889.....	36,917,834 76	4,420,313 66	846,721 83		1,333,327 81	43,518,198 06
1890.....	35,994,031 47	4,053,158 98	1,678,195 72		44,946 56	41,770,332 73
1891.....	36,343,567 96	3,115,860 04	1,265,705 87		68,074 32	40,793,208 19
1892.....	36,765,894 18	2,164,456 78	1,248,215 93		2,093,569 43	42,272,136 32
1893.....	36,814,052 90	3,088,317 60	811,394 07		139,963 34	40,853,727 91
1894.....	37,585,025 52	3,862,969 67	1,229,885 10		330,353 60	43,008,233 89
1895.....	38,132,005 05	3,030,490 40	1,310,549 10		399,293 89	42,872,338 44
1896.....	36,949,142 03	3,781,311 21	3,228,745 49		137,185 19	44,096,383 92
1897.....	38,349,759 84	3,523,160 23	416,955 30		682,880 52	42,972,755 89
1898.....	38,832,525 70	4,143,503 39	1,414,934 78		943,317 19	45,334,281 06
1899.....	41,903,500 54	5,936,342 94	3,201,220 05		501,571 76	51,542,635 29
1900.....	42,975,279 51	7,468,843 24	725,720 35		1,547,623 74	52,717,466 84
1901.....	46,866,367 84	7,695,488 34	2,512,328 86		908,681 42	57,982,866 46
1902.....	50,759,391 97	10,078,638 06	2,093,939 00		1,038,830 83	63,970,799 86
1903.....	51,691,902 76	7,052,724 58	1,463,222 34		1,538,722 13	61,746,571 81
1904.....	55,612,832 70	7,881,718 54	2,046,878 45		6,713,617 94	72,255,047 63
1905.....	63,319,682 86	11,933,491 91	1,275,629 53		2,275,334 47	78,804,138 77
1906.....	67,240,640 95	11,913,871 11	1,637,574 37		2,485,555 29	83,277,041 72
1907, 9 months..	51,542,161 09	11,329,143 82	1,324,889 30		1,581,944 36	65,778,138 57
1908.....	76,641,451 59	30,429,906 86	2,037,629 30		3,469,692 12	112,578,679 87
1909.....	84,064,232 38	42,593,166 97	1,785,887 39		4,998,237 55	133,441,524 29
1910.....	79,411,747 12	29,756,353 38	2,048,097 05		4,179,576 15	115,395,773 70
1911.....	87,774,198 32	30,852,963 38	1,284,892 04		2,949,196 72	122,861,250 46
1912.....	98,161,440 77	30,939,575 95	859,400 25		7,181,665 23	137,142,082 20
1913.....	112,059,537 41	27,206,046 13	4,935,507 35		255,786 93	144,456,877 82
1914.....	127,384,472 99	37,180,175 93	19,036,236 77		2,640,161 94	186,241,047 63
1915.....	135,523,206 54	41,447,320 03	5,191,507 48	60,750,476 01	5,186,016 27	248,098,526 33
1916.....	130,350,726 90	38,566,950 50	1,400,171 42	166,197,755 47	3,186,898 20	339,702,502 49
1917.....	148,599,343 23	26,880,031 51	959,583 88	306,438,814 63	15,275,345 03	498,203,118 28
1918.....	178,284,312 83	43,111,903 63	720,404 75	343,836,801 98	10,706,786 72	576,600,209 91
1919.....	232,731,282 98	25,031,266 30	43,805 32	446,519,439 48	-7,283,581 61	697,042,212 47
1920.....	303,843,929 90	69,301,877 83	334,845 55	346,612,954 56	19,995,313 04	740,088,920 88
1921.....	361,118,145 21	40,012,807 22		16,997,543 99	492,048 06	418,620,544 48
1922.....	347,560,690 63	16,295,332 55		1,544,249 66	301,518 01	365,701,790 85
1923.....	332,293,732 09	9,807,124 34		4,464,759 76	4,042,930 53	350,608,546 72
1924.....	324,813,189 75	10,861,277 09	-1,521 82	446,082 79	7,902,758 94	344,021,786 75
1925.....	318,891,901 25	16,550,510 77		506,931 27	3,953,432 65	339,902,775 94
1926.....	320,660,479 14	16,798,548 92		191,392 79	6,330,092 09	343,980,512 94
1927.....	319,548,172 59	19,558,702 63		64,485 08	7,814,976 87	346,986,337 17
1928.....	336,167,960 98	20,635,647 85		1,656,011 00	1,705,311 47	360,164,931 30
1929.....	350,952,924 03	22,809,275 13		-669,399 06	2,067,153 06	375,159,953 16
1930.....	357,779,794 07	22,561,144 01		59,701 97	9,744,020 57	390,144,660 62
1931.....	389,558,288 70	28,222,318 11		61,889 10	16,678,958 94	434,521,454 85
1932.....	375,403,344 12	16,979,788 24		75,470 81	55,384,662 84	447,843,266 01
1933.....	358,528,270 12	8,548,154 64		51,499 06	96,732,785 94	463,860,709 76
1934.....	346,648,546 22	6,490,332 86		47,571 35	101,680,262 23	454,872,712 66
1935.....	354,368,220 40	7,027,007 61		54,137 96	114,815,071 82	476,264,437 79
	8,354,654,631 85	1,029,336,918 66	76,115,221 09	1,695,958,569 66	548,084,968 21	11,704,150,309 47

NOTE.—(1) Total disbursements as shown in last column do not include investments, taken as non-active for debt purposes. Sinking Fund purchases are included to 1919.

(2) From 1868 to 1906 the fiscal year ended June 30, and from 1907 on, ended March 31.

For subsequent years see table on pages 30 and 31.

Fiscal Year ended March 31 (1)	Ordinary Revenues		Special Receipts and Credits		Total Revenues		Difference between Revenues and Expenditures	Consolidated Fund			
								Surplus		Deficit	
	\$	cts.	\$	cts.	\$	cts.		\$	cts.	\$	cts.
1868	13,687,928	49			13,687,928	49	383,760 03		201,835 53		
1869	14,379,174	52			14,379,174	52	528,991 12		341,090 52		
1870	15,512,225	65	27,431 71		15,539,657 36		2,476,956 58		1,166,716 07		
1871	19,335,560 81		39,475 98		19,375,036 79		+	81,558 56	3,712,479 09		
1872	20,714,813 68				20,714,813 68		4,951,161 06		3,125,344 86		
1873	20,813,469 45		157,121 90		20,970,591 35		18,069 216 22		1,638,821 53		
1874	24,205,092 54		302,560 39		24,507,652 93		8,990,422 78		888,775 79		
1875	24,648,715 04		1,008 58		24,649 723 62		8,239,186 92		935,644 00		
1876	22,587,587 05		4,468 22		22,592,055 27		9,366,089 18			1,900,785 06	
1877	22,059,274 11		868,486 44		22,927,760 55		9,580,235 15			1,460,027 66	
1878	22,375,011 88		31,245 49		22,406,257 37		8,139,514 23			1,128,146 37	
1879	22,517,382 14		4,503,142 76		27,020,524 90		3,759,413 62			1,937,999 42	
1880	23,307,406 69		57,140 21		23,364,546 90		10,677,209 21			1,543,227 76	
1881	29,635,297 54				29,635,297 54		4,161,345 12		4,132,743 12		
1882	33,383,455 52		1,799,093 69		35,182,549 21		+	507,923 82	6,316,351 94		
1883	35,794,649 80		1,009,019 15		36,803,668 95		6,095,217 01		7,064,492 35		
1884	31,861,961 73		953,264 00		32,815,225 73		25,045,635 80		754,255 48		
1885	32,797,001 22		557,039 59		33,354,040 81		15,809,036 72			2,240,058 90	
1886	33,177,040 39		302,842 41		33,479,882 80		28,357,685 72			5,834,571 87	
1887	35,754,993 25		537 66		35,755,530 91		5,748,620 97		97,313 09		
1888	35,908,463 53				35,908,463 53		9,155,660 51			810,031 26	
1889	38,782,870 23				38,782,870 23		4,735,327 83		1,865,035 47		
1890	39,879,925 41				39,879,925 41		1,890,407 32		3,885,893 94		
1891	38,579,310 88				38,579,310 88		2,213,897 31		2,235,742 92		
1892	36,921,871 60				36,921,871 60		5,350,264 72		155,977 42		
1893	38,168,008 85		40,000 00		38,208,008 85		2,645,119 06		1,354,555 95		
1894	36,374,693 07		190 14		36,374,883 21		6,033,350 68			1,210,332 45	
1895	33,978,129 47				33,978,129 47		8,894,208 97			4,153,875 58	
1896	36,618,590 72				36,618,590 72		7,477,793 20			330,551 31	
1897	37,829,778 40				37,829,778 40		5,142,977 49			519,981 44	
1898	40,555,238 03		1,272 03		40,556,510 06		4,777,771 00		1,722,712 33		
1899	46,741,249 54		1,853 41		46,743,102 95		4,799,532 34		4,837,749 00		
1900	51,029,994 02		1,472 69		51,031,466 71		1,686,000 13		8,054,714 51		
1901	52,514,701 13		1,631 63		52,516,332 76		5,466,533 70		5,648,333 29		
1902	58,050,790 03		1,543 31		58,052,333 34		5,918,466 52		7,291,398 06		
1903	66,037,068 93		3,311,015 17		69,348,084 10		+	7,601,512 29	14,345,166 17		
1904	70,669,816 82		9,434 67		70,679,251 49		1,575,796 14		15,056,984 12		
1905	71,182,772 67		3,299 83		71,186,072 50		7,618,066 27		7,863,089 81		
1906	80,139,360 07		2,033 76		80,141,393 83		3,136,247 89		12,898,719 12		
1907, 9 mos.	67,969,328 29		2,781 36		67,972,109 65		+	2,193,971 08	16,427,167 20		
1908	96,054,505 81		910 91		96,055,416 72		16,523,263 15		19,413,054 22		
1909	85,093,404 35		456,175 41		85,549,579 76		47,891,944 53		1,029,171 97		
1910	101,503,710 93		112,764 65		101,616,475 58		13,779,298 12		22,091,963 81		
1911	117,780,409 78		103,918 58		117,884,328 36		4,976,922 10		30,006,211 46		
1912	136,108,217 36				136,108,217 36		1,033,861 84		37,946,776 59		
1913	168,689,903 45		524 04		168,690,427 49		+	24,233,549 67	56,630,366 04		
1914	163,174,394 56				163,174,394 56		23,066,653 07		35,789,921 57		
1915	133,073,481 73				133,073,481 73		115,025,044 60			2,449,724 81	
1916	172,147,838 27		1,555 30		172,149,393 57		167,553,108 92		41,797,111 37		
1917	232,701,294 00				232,701,294 00		265,501,824 28		84,101,950 77		
1918	260,778,952 55				260,778,952 55		315,881,257 36		82,494,639 72		
1919	312,946,747 18				312,946,747 18		384,095,465 29		80,215,464 20		
1920	349,746,334 70				349,746,334 70		390,342,586 18		45,902,404 80		
1921	434,386,536 60		1,905,647 81		436,292,184 41		+	17,671,639 93	73,268,391 39		
1922	381,952,386 99		319,184 45		382,271,571 44		+	16,569,780 59	34,391,696 36		
1923	394,614,900 00		8,479,310 30		403,094,210 30		+	52,485,663 58	62,321,167 91		
1924	396,837,682 22		9,743,635 74		406,581,317 96		+	62,559,531 21	72,024,492 47		
1925	346,834,479 25		4,680,913 18		351,515,392 43		+	11,612,616 49	27,942,578 00		
1926	380,745,505 58		2,147,503 48		382,893,009 06		+	38,912,496 12	60,085,026 44		
1927	398,695,776 38		1,756,704 02		400,452,480 40		+	53,466,143 23	79,147,603 79		
1928	422,717,982 68		6,924,594 51		429,642,577 19		+	69,477,645 89	86,550,021 70		
1929	455,463,873 74		4,687,607 24		460,151,480 98		+	84,991,527 82	104,510,949 71		
1930	441,411,806 18		4,505,185 64		445,916,991 82		+	55,772,331 20	83,632,012 11		
1931	349,587,298 67		6,573,577 38		356,160,876 05			78,360,578 80		39,970,990 03	
1932	329,709,056 28		7,012,248 53		336,721,304 81			111,121,961 20		45,694,287 84	
1933	306,636,990 11		4,489,339 09		311,126,329 20			152,734,380 56		51,891,280 01	
1934	324,062,000 11		409,270 75		324,471,270 86			130,401,441 80		22,586,546 11	
1935	358,474,760 30		3,397,168 80		361,871,929 10			114,392,508 69			
	9,528,410,832 95		81,698,145 99		9,610,108,978 94		2,094,041,330 53		1,359,418,618 98		185,662,417 88

(1) From 1868 to 1906 the fiscal year ended June 30, and from 1907 on, ended March 31.
For subsequent years see table on page 34.

Fiscal Year ended March 31	Ordinary Revenues	Special Receipts and Credits	Other Receipts and Credits		Total Revenues	Difference between Total Revenues and Total Disbursements
			Refunds on Capital Account	Non-active Accounts		
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1930.....	441,374,124 43	4,505,185 64	3,165,575 66	3,962,243 25	453,007,128 98	+ 47,740,746 39
1931.....	349,616,304 40	6,573,577 38	488,373 58	1,042,179 51	357,720 434 87	83,847,977 84
1932.....	326,826,616 16	7,012,243 53	186,154 50	483,061 52	334,508,080 71	114,234,235 73
1933.....	306,640,228 60	4,489,339 09	500,774 37	104,944 10	311,735,286 16	220,634,653 88
1934.....	324,070,564 14	409,270 75	89,751 82	91,003 40	324,660,590 11	133,497,314 46
1935.....	358,474,911 01	3,397,163 80	80,408 89	21,274 94	361,973,763 64	116,132,817 60
1936.....	372,222,206 45	319,833 09	27,032 68	26,923 53	372,595,995 75	159,989,558 81
1937.....	445,028,955 05	8,463,997 61	616,069 00	44,725 73	454,153,747 39	77,851,684 86
1938.....	510,297,581 44	4,032,938 26	1,543,135 23	819,094 53	516,692,749 46	17,715,368 36
1939.....	498,016,706 40	1,255,962 02	40,795 33	2,857,890 17	502,171,353 92	50,891,744 23
1940.....	541,616,092 14	163,812 41	21,243 98	20,292,310 91	562,093,459 44	- 118,700,332 86
1941.....	859,754,928 35	8,538,235 66	20,403 99	3,856,077 22	872,169,645 22	377,431,801 22
1942.....	1,463,824,202 71	21,060,093 71	1,021,653 03	2,630,393 52	1,488,536,342 97	396,529,712 24
1943.....	2,182,798,758 83	61,961,746 18	102,615 61	4,633,056 67	2,249,496,177 29	2,137,627,940 30
1944.....	2,570,094,423 99	193,636,613 89	93,305 32	1,193,370 20	2,765,017,713 40	2,557,235,791 87
1945.....	2,300,097,373 42	385,905,220 85	728,195 16	604,009 77	2,687,334,799 20	- 2,558,277,124 80

*Fiscal Year ended March 31	Total Debt	Total Assets	Net Debt	Increase of Net Debt	Decrease of Net Debt
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1867.....	93,046,051 73	17,317,410 36	75,728,641 37	75,728,641 37	
1868.....	96,896,666 20	21,139,531 46	75,757,134 74	28,493 37	
1869.....	112,361,998 39	36,502,679 19	75,859,319 20	102,184 46	
1870.....	115,993,706 76	37,783,964 31	78,209,742 45	2,350,423 25	
1871.....	115,492,682 76	37,786,165 11	77,706,517 65		503,224 80
1872.....	122,400,179 36	40,213,107 32	82,187,072 04	4,480,554 39	
1873.....	129,743,432 19	29,894,970 55	99,848,461 64	17,661,389 60	
1874.....	141,163,551 33	32,838,586 91	108,324,964 42	8,476,502 78	
1875.....	151,663,401 62	35,655,023 60	116,008,378 02	7,683,413 60	
1876.....	161,204,687 86	36,653,173 78	124,551,514 08	8,543,136 06	
1877.....	174,675,834 97	41,440,525 94	133,235,309 03	8,683,794 95	
1878.....	174,957,268 96	34,595,199 05	140,362,069 91	7,126,760 88	
1879.....	179,483,871 21	36,493,683 85	142,990,187 36	2,628,117 45	
1880.....	194,634,440 63	42,182,852 07	152,451,588 61	9,461,401 25	
1881.....	199,861,537 51	44,465,757 11	155,395,780 40	2,944,191 79	
1882.....	205,365,251 97	51,703,601 19	153,661,650 78		1,734,129 62
1883.....	202,159,104 30	43,692,389 84	158,466,714 46	4,805,063 68	
1884.....	242,482,416 21	60,320,565 95	182,161,850 26	23,695,135 80	
1885.....	264,703,607 43	68,295,915 29	196,407,692 14	14,245,841 88	
1886.....	273,164,841 11	50,005,234 02	223,159,107 09	26,751,414 95	
1887.....	273,187,626 43	45,872,850 99	227,314,775 44	4,155,668 35	
1888.....	284,513,841 89	49,982,483 73	234,531,358 16	7,216,582 72	
1889.....	287,722,062 76	50,192,021 11	237,530,041 65	2,998,683 49	
1890.....	286,112,295 10	48,579,083 33	237,533,211 77	3,170 12	
1891.....	289,899,229 62	52,090,199 11	237,809,030 51	275,818 74	
1892.....	295,333,274 10	54,201,839 66	241,131,434 44	3,322,403 93	
1893.....	300,054,524 74	58,373,485 13	241,681,039 61	549,605 17	
1894.....	308,348,023 96	62,164,994 48	246,183,029 48	4,501,989 87	
1895.....	318,048,754 87	64,973,827 78	253,074,927 09	6,891,897 61	
1896.....	325,717,536 73	67,220,103 96	258,497,432 77	5,422,505 68	
1897.....	332,530,131 33	70,991,534 87	261,538,596 46	3,041,163 69	
1898.....	338,375,984 23	74,419,585 32	263,956,398 91	2,417,802 45	
1899.....	345,160,902 54	78,887,455 94	266,273,446 60	2,317,047 69	
1900.....	346,206,979 92	80,713,173 03	265,493,806 89		779,639 71
1901.....	354,732,432 52	86,252,428 83	268,480,003 69	2,986,196 80	
1902.....	366,358,476 59	94,529,386 97	271,829,089 62	3,349,085 93	
1903.....	361,344,098 37	99,737,109 50	261,606,988 87		10,222,100 75
1904.....	364,962,512 17	104,094,793 57	260,867,718 60		739,270 27
1905.....	377,678,579 80	111,454,413 20	266,224,166 60	5,356,448 00	
1906.....	392,269,680 39	125,226,702 64	267,042,977 75	8,818,111 15	
1907, 9 mo.....	379,966,826 09	116,294,966 13	263,671,859 96		3,371,117 79
1908.....	408,207,158 25	130,246,298 41	277,960,859 84	14,288,999 88	
1909.....	478,535,427 02	154,605,147 85	323,930,279 17	45,969,419 33	
1910.....	470,663,045 99	134,394,499 66	336,268,546 33	12,338,267 16	
1911.....	474,941,487 42	134,899,435 39	340,042,052 03	3,773,505 70	
1912.....	508,338,591 77	168,419,131 06	339,919,460 71		122,591 32
1913.....	483,232,555 24	168,930,929 56	314,301,625 68		25,617,835 03
1914.....	544,391,368 86	208,394,518 72	335,996,850 14	21,695,224 46	
1915.....	700,473,814 37	251,097,731 16	449,376,083 21	113,379,233 07	
1916.....	936,987,802 42	321,831,631 40	615,156,171 02	165,780,087 81	
1917.....	1,382,003,267 69	502,816,969 89	879,186,297 80	264,030,126 78	
1918.....	1,863,335,998 89	671,451,836 39	1,191,884,062 50	312,697,764 70	
1919.....	2,676,635,724 77	1,102,104,692 33	1,574,531,032 44	382,646,969 94	
1920.....	3,041,529,586 91	792,660,963 12	2,248,868,623 79	674,337,591 35	
1921.....	2,902,482,117 04	561,603,133 35	2,340,878,983 69	92,010,359 90	
1922.....	2,902,347,136 96	480,211,335 23	2,422,135,801 73	81,256,818 04	
1923.....	2,888,827,236 65	435,050,367 91	2,453,776,868 74	31,641,067 01	
1924.....	2,819,610,470 28	401,827,195 40	2,417,783,274 88		35,993,593 86
1925.....	2,818,066,522 94	400,628,837 35	2,417,437,685 59		345,589 29
1926.....	2,768,779,184 55	379,048,085 13	2,389,731,099 42		27,706,586 17
1927.....	2,726,298,717 38	378,464,347 29	2,347,834,370 09		41,896,729 33
1928.....	2,677,137,242 92	380,287,010 00	2,296,850,232 92		50,984,137 17
1929.....	2,647,033,973 32	421,529,268 22	2,225,504,705 10		71,345,527 82
1930.....	2,544,586,410 96	366,822,452 25	2,177,763,958 71		47,740,746 39
1931.....	2,610,265,698 36	348,653,761 81	2,261,611,936 55	83,847,977 84	
1932.....	2,831,743,562 69	455,897,390 41	2,375,846,172 28	114,234,235 73	
1933.....	2,996,366,664 84	399,885,838 68	2,596,480,826 16	220,634,653 88	
1934.....	3,141,042,097 44	411,063,956 82	2,729,978,140 62	133,497,314 46	
1935.....	3,205,956,369 04	359,845,410 82	2,846,110,958 22	116,132,817 60	
1936.....	3,431,944,026 63	425,843,509 60	3,006,100,517 03	159,989,558 81	
1937.....	3,542,521,138 71	458,568,936 82	3,083,952,201 89	77,851,684 86	
1938.....	3,540,237,614 54	438,570,044 29	3,101,667,570 25	17,715,368 36	
1939.....	3,710,610,592 87	558,051,278 39	3,152,559,314 48	50,891,744 23	
1940.....	4,028,728,605 80	757,468,958 46	3,271,259,647 34	118,700,332 86	
1941.....	5,018,928,036 83	1,370,236,588 27	3,648,691,448 56	377,431,801 22	
1942.....	6,648,823,424 36	2,603,602,263 56	4,045,221,160 80	396,529,712 24	
1943.....	9,228,252,012 03	3,045,402,910 93	6,182,849,101 10	2,137,627,940 30	
1944.....	12,359,123,230 16	3,619,038,337 19	8,740,084,892 97	2,557,235,791 87	
1945.....	15,712,181,527 26	4,413,819,509 49	11,298,362,017 77	2,558,277,124 80	
				11,617,464,837 09	319,102,819 32

*From 1867 to 1906 the fiscal year ended June 30, and from 1907 on, ended March 31.

COMPARATIVE STATEMENT OF RECEIPTS FROM WAR TAX REVENUES

Fiscal Year ended March 31	Tax on Bank Note Circulation		Trust and Loan Companies		Insurance Companies		Business Profits		Income Tax		Sales Tax, Tax on Cheques, Transportation Tax, etc.		Excess Profits Tax		Total War Tax Revenue	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
1915															98,056 95	
1916	1,300,446 80		324,249 91		459,247 07		12,506,516 72		59,711,538 37		1,536,837 94				3,620,781 72	
1917	1,114,023 30		202,415 48		419,698 83		21,271,083 57		54,204,027 99		2,059,583 81				16,302,238 14	
1918	1,115,757 65		269,129 08		496,540 55		32,970,061 81		56,248,042 82		2,227,389 93				25,379,900 78	
1919	1,099,764 44		323,340 02		546,113 86		44,145,184 48		55,571,961 57		11,888,508 40				56,177,508 33	
1920	1,170,234 45		274,216 28		638,730 76		40,841,401 25		47,386,309 22		15,587,705 70				82,079,801 58	
1921	1,257,533 70		293,801 94		807,667 12		22,815,666 58		56,571,047 39		78,893,099 18				168,385,327 50	
1922	1,293,697 43		283,994 35		749,958 75		13,031,461 80		59,422,323 25		73,656,488 83				177,484,160 74	
1923	1,244,437 14		312,391 39		852,328 12		4,752,680 89		69,020,726 23		106,452,718 08				181,684,874 90	
1924	1,236,957 57		308,632 10		857,586 98		2,704,427 37		71,048,022 05		120,676,375 89				182,036,261 42	
1925	1,217,753 85		315,314 88		867,901 96		1,173,448 55		61,254,399 80		85,810,717 42				147,104,158 30	
1926	1,176,868 95		326,713 80		950,220 85		1,170,102 19		62,066,696 84		98,097,105 81				157,296,319 53	
1927	1,174,664 95		335,367 65		947,829 95		956,031 44		59,422,323 25		105,613,160 00				156,167,433 96	
1928	1,224,644 46		345,429 85		999,003 34		455,232 27		59,422,323 25		90,232,931 32				150,319,987 80	
1929	1,242,398 99		7,640 88		894,868 98		173,300 45		69,020,726 23		83,007,282 78				145,029,742 15	
1930	1,408,419 60				74,415 87		34,430 33		71,048,022 05		63,409,143 14				134,086,005 29	
1931	1,429,263 99				74,249 51		3,000 00		61,254,399 80		34,734,661 17				107,320,632 82	
1932	1,390,120 57				12,151 60		54 47		62,066,696 84		59,606,391 10				122,206,063 07	
1933	1,327,534 50				826,149 94				61,399,171 52		82,191,575 94				146,412,011 69	
1934	1,355,545 68				741,681 39				66,808,065 51		106,575,574 71				170,051,973 30	
1935	1,368,545 68				750,099 57				82,709,802 83		112,192,069 58				181,118,714 68	
1936	1,290,982 89				760,843 24				102,365,241 75		112,733,048 29				197,484,627 25	
1937	1,209,894 34				774,363 12				120,365,531 48		152,473,422 30				286,822,921 51	
1938	1,106,858 76				866,820 42				142,026,137 69		180,818,767 47				303,157,978 13	
1939	1,013,776 19				891,538 82				134,448,565 89		161,710,571 63				305,642,024 33	
1940	948,986 51				925,935 63				248,143,021 61		166,027,944 50				302,351,432 53	
1941	898,326 33				971,365 82				510,243,016 40		284,167,031 50				558,175,013 89	
1942	786,482 59				1,148,207 01				860,188,672 02		453,425,105 53				1,100,771,315 24	
1943	694,633 63				10,893,465 15				1,036,757,035 25		488,712,425 05				1,795,039,892 63	
1944	457,639 00				6,480,701 55				977,738,067 73		638,619,292 01				2,111,032,068 08	
1945	350,005 86				7,181,560 88						543,065,271 37				1,869,660,262 63	

APPENDICES

APPENDIX No. 1

UNMATURED FUNDED DEBT INCLUDING TREASURY BILLS AND DEPOSIT CERTIFICATES OF CANADA ON
MARCH 31, 1945, AND THE ANNUAL INTEREST PAYABLE THEREON

Date of Maturity	Description	Rate per cent	Where payable	Amount of loan outstanding		Annual interest charges	
				\$	cts.	\$	cts.
1945—April 15	One Year Notes.....	1	Canada	250,000,000	00	2,500,000	00
April 16	Six Months Notes.....	.75	Canada	102,000,000	00	765,000	00
July 1	Debentures—School Lands.....	4	Canada	33,293,470	85	1,331,738	83
July 2	Two Year Notes.....	1½	Canada	450,000,000	00	6,750,000	00
Sept. 1	Six Months Notes.....	.75	Canada	154,000,000	00	1,155,000	00
1946—Feb. 1	Refunding Loan, 1926.....	4½	Canada	45,000,000	00	2,025,000	00
April 15	Two Year Notes.....	1½	Canada	100,000,000	00	1,375,000	00
May 1	Third Victory Loan, 1942.....	1½	Canada	144,253,000	00	2,524,427	50
Nov. 1	Fourth Victory Loan, 1943.....	1½	Canada	197,455,000	00	3,455,462	50
Dec. 15	Victory Loan, 1941.....	2	Canada	193,286,000	00	3,865,720	00
1947—May 1	Fifth Victory Loan, 1943.....	1½	Canada	373,259,000	00	6,532,032	50
(a) Oct. 1	Loan of 1897.....	2½	London	103,084	94	2,577	12
(1) 1948—Jan. 15	Loan of 1943.....	2½	New York	30,000,000	00	750,000	00
(2) Feb. 1	First War Loan, 1940.....	3½	Canada	50,000,000	00	1,625,000	00
Mar. 1	Second Victory Loan, 1942.....	2½	Canada	269,879,000	00	6,072,277	50
Mar. 1	Sixth Victory Loan, 1944.....	1½	Canada	239,713,000	00	4,194,977	50
Nov. 1	Seventh Victory Loan, 1944.....	1½	Canada	344,267,000	00	6,024,672	50
(2) 1949—Feb. 1	First War Loan, 1940.....	3½	Canada	50,000,000	00	1,625,000	00
(3) June 1	Conversion Loan, 1937.....	3½	Canada	33,500,000	00	1,088,750	00
(2) 1950—Feb. 1	First War Loan, 1940.....	3½	Canada	50,000,000	00	1,625,000	00
(4) 1951—Feb. 1	First War Loan, 1940.....	3½	Canada	50,250,000	00	1,625,000	00
(5) June 15	Victory Loan, 1941.....	3	Canada	649,969,592	50	19,306,027	50
(6) Nov. 15	Refunding Loan, 1937.....	3½	Canada	60,000,000	00	1,950,000	00
(7) 1952—Feb. 1	First War Loan, 1940.....	3½	Canada	50,500,000	00	1,625,000	00
(8) Oct. 1	Second War Loan, 1940.....	3	Canada	324,945,700	00	9,748,371	00
(9) Oct. 15	Loan of 1932.....	4	Canada	56,191,000	00	2,247,640	00
(10) 1953—Jan. 15	Loan of 1943.....	3	New York	30,000,000	00	900,000	00
(11) 1954—Mar. 1	Second Victory Loan, 1942.....	3	Canada	676,355,489	00	20,089,767	00
(b) 1955—May 1	Loan of 1934.....	3½	London	4,958,401	84	161,148	06
(12) June 1	Loan of 1935, dated June 1.....	3	Canada	40,000,000	00	1,200,000	00
(12) June 1	Loan of 1935, dated Nov. 15.....	3	Canada	55,000,000	00	1,650,000	00
(13) 1956—Nov. 1	Conversion Loan, 1931.....	4½	Canada	43,125,700	00	1,940,656	50
(14) Nov. 1	Third Victory Loan, 1942.....	3	Canada	855,607,410	50	25,414,081	50
(15) 1957—May 1	Fourth Victory Loan, 1943.....	3	Canada	1,111,261,650	00	33,337,849	50
(16) Nov. 1	Conversion Loan, 1931.....	4½	Canada	37,523,200	00	1,688,544	00
(17) 1958—Jan. 15	Loan of 1943.....	3	New York	30,000,000	00	900,000	00
(18) June 1	Loan of 1938-39.....	3	Canada	88,200,000	00	2,646,000	00
(b) Sept. 1	Loan of 1933.....	4	London	3,345,182	58	133,807	30
(19) Nov. 1	Conversion Loan, 1931.....	4½	Canada	276,687,600	00	12,450,942	00
(20) 1959—Jan. 1	Fifth Victory Loan, 1943.....	3	Canada	1,197,324,750	00	35,919,742	50
(21) Nov. 1	Conversion Loan, 1931.....	4½	Canada	289,693,300	00	13,036,198	50
(22) 1960—June 1	Sixth Victory Loan, 1944.....	3	Canada	1,165,300,350	00	34,959,010	50
(23) Oct. 1	Loan of 1930.....	4	New York	100,000,000	00	4,000,000	00
(24) 1961—Jan. 15	Loan of 1936.....	3½	New York	48,000,000	00	1,560,000	00
(25) 1962—Feb. 1	Seventh Victory Loan, 1944.....	3	Canada	1,315,639,200	00	39,469,176	00
(b) 1963—July 1	Loan of 1938.....	3½	London	3,658,863	50	118,913	06
(26) 1966—June 1	Loan of 1936.....	3½	Canada	54,703,000	00	1,777,847	50
(27) 1967—Jan. 15	Loan of 1937.....	3	New York	55,000,000	00	1,650,000	00
(28) 1968—Nov. 15	Loan of 1938.....	3	New York	40,000,000	00	1,200,000	00
(29) Perpetual	Loan of 1936.....	3	Canada	55,000,000	00	1,650,000	00
(30) 1945—June 15	Non-interest Bearing Certificates.....		Canada	6,443,644	39		
(30) 1947—June 15	Non-interest Bearing Certificates.....		Canada	5,808,558	38		
(31)	War Savings Certificates.....	3	Canada	261,696,507	09	7,850,895	21
	War Savings Stamps.....		Canada	7,294,936	75		
(32)	Refundable portion of personal income tax and excess profits tax (estimated).....	2	Canada	444,270,982	59	5,195,447	69
1945—April 13	Treasury Bills.....	.371	Canada	65,000,000	00	241,150	00
April 27	Treasury Bills.....	.371	Canada	65,000,000	00	241,150	00
May 11	Treasury Bills.....	.371	Canada	55,000,000	00	204,050	00
June 1	Treasury Bills.....	.368	Canada	65,000,000	00	239,200	00
June 15	Treasury Bills.....	.365	Canada	65,000,000	00	237,250	00
June 29	Treasury Bills.....	.365	Canada	65,000,000	00	237,250	00
April 3	Deposit Certificates.....	.75	Canada	130,000,000	00	975,000	00
April 10	Deposit Certificates.....	.75	Canada	50,000,000	00	375,000	00
April 17	Deposit Certificates.....	.75	Canada	140,000,000	00	1,050,000	00
April 24	Deposit Certificates.....	.75	Canada	145,000,000	00	1,087,500	00
Aug. 28	Deposit Certificates.....	.75	Canada	57,100,000	00	428,250	00
Sept. 4	Deposit Certificates.....	.75	Canada	88,920,000	00	666,900	00
Sept. 11	Deposit Certificates.....	.75	Canada	128,980,000	00	967,350	00
Sept. 18	Deposit Certificates.....	.75	Canada	110,000,000	00	825,000	00
Sept. 25	Deposit Certificates.....	.75	Canada	150,000,000	00	1,125,000	00
				13,933,763,574	91	351,589,751	27

APPENDIX No. 1—Concluded

UNMATURED FUNDED DEBT INCLUDING TREASURY BILLS AND DEPOSIT CERTIFICATES OF CANADA ON MARCH 31, 1945, AND THE ANNUAL INTEREST PAYABLE THEREON—Concluded

Date of Maturity	Description	Rate per cent	Where payable	Amount of loan outstanding	Annual interest charges
				\$ cts.	\$ cts.
	RECAPITULATION				
	Payable in Canada.....			13,638,698,042 05	340,213,305 73
	Payable in New York.....			333,000,000 00	10,960,000 00
	Payable in London.....			12,065,532 86	416,445 54
				13,983,763,574 91	351,589,751 27

- (a) This stock was vested by the Treasury of the United Kingdom in January, 1942, and is being purchased on presentation and cancelled.
- (b) This stock was vested by the Treasury of the United Kingdom in August, 1941, and is being purchased on presentation and cancelled.
- (1) Subject to redemption as a whole on or after January 15, 1947 on 30 days' notice.
- (2) Drawn by lot and redeemable at 100 per cent.
- (3) Subject to redemption in whole or in part on June 1, 1946, or on any subsequent interest date on 60 days' notice.
- (4) Drawn by lot and redeemable at 100½ per cent. Amount outstanding includes \$250,000 redemption bonus.
- (5) Subject to redemption as a whole or in part at 101 per cent on or after June 15, 1950, at any time on 60 days' notice. Amount outstanding includes \$6,435,342.50 redemption bonus.
- (6) Subject to redemption in whole or in part on November 15, 1948, or on any subsequent interest date on 60 days' notice.
- (7) Drawn by lot and redeemable at 101 per cent. Amount outstanding includes \$500,000 redemption bonus.
- (8) Subject to redemption as a whole or in part on October 1, 1949, or on any subsequent interest date on 60 days' notice.
- (9) Subject to redemption as a whole on October 15, 1947, or on any subsequent interest date on 60 days' notice.
- (10) Subject to redemption as a whole at any time on 45 days' notice at the following percentages of par:
To and including January 15, 1946, at 104 per cent;
Thereafter to and including January 15, 1949, at 103 per cent;
Thereafter to and including January 15, 1951, at 102 per cent, and
Thereafter at 100 per cent.
- (11) Subject to redemption as a whole or in part at 101 per cent on or after March 1, 1952, at any time on 60 days' notice. Amount outstanding includes \$6,696,539 redemption bonus.
- (12) Subject to redemption as a whole on June 1, 1950, or on any subsequent interest date on 60 days' notice.
- (13) Subject to redemption as a whole on November 1, 1946, or on any subsequent interest date on 60 days' notice.
- (14) Subject to redemption as a whole or in part at 101 per cent on or after November 1, 1953 at any time on 60 days' notice. Amount outstanding includes \$8,471,360.50 redemption bonus.
- (15) Subject to redemption as a whole or in part on or after May 1, 1954, at any time on 60 days' notice.
- (16) Subject to redemption as a whole on November 1, 1947, or on any subsequent interest date on 60 days' notice.
- (17) Subject to redemption as a whole or in part at any time on 45 days' notice at the following percentages of par:
To and including January 15, 1946 at 104 per cent;
Thereafter to and including January 15, 1949 at 103 per cent;
Thereafter to and including January 15, 1952 at 102 per cent;
Thereafter to and including January 15, 1955 at 101 per cent, and
Thereafter at 100 per cent.
- (18) Subject to redemption in whole or in part on June 1, 1953, or on any subsequent interest date on 60 days' notice.
- (19) Subject to redemption as a whole on November 1, 1948, or on any subsequent interest date on 60 days' notice.
- (20) Subject to redemption as a whole or in part on or after January 1, 1956, at any time on 60 days' notice.
- (21) Subject to redemption as a whole on November 1, 1949, or on any subsequent interest date on 60 days' notice.
- (22) Subject to redemption as a whole or in part on or after June 1, 1957, at any time on 60 days' notice.
- (23) Subject to redemption as a whole on October 1, 1950, or on any subsequent interest date on 60 days' notice.
- (24) Subject to redemption in whole or in part on January 15, 1956, or on any subsequent interest date on 30 days' notice.
- (25) Subject to redemption as a whole or in part on or after February 1, 1959, at any time on 60 days' notice.
- (26) Subject to redemption as a whole on June 1, 1956, or on any subsequent interest date on 60 days' notice.
- (27) Subject to redemption in whole or in part on any interest date on 60 days' notice at the following percentages of par:
To and including January 15, 1942, at 105 per cent;
Thereafter to and including January 15, 1947, at 104 per cent;
Thereafter to and including January 15, 1952, at 103 per cent;
Thereafter to and including January 15, 1957, at 102 per cent;
Thereafter to and including January 15, 1962, at 101 per cent, and
Thereafter at 100 per cent.
- (28) Subject to redemption in whole or in part on any interest date on 60 days' notice at the following percentages of par:
To and including November 15, 1943, at 105 per cent;
Thereafter to and including November 15, 1948, at 104 per cent;
Thereafter to and including November 15, 1953, at 103 per cent;
Thereafter to and including November 15, 1958, at 102 per cent;
Thereafter to and including November 15, 1963, at 101 per cent, and
Thereafter at 100 per cent.
- (29) Subject to redemption in whole or in part on or after September 15, 1966, on 60 days' notice.
- (30) Subject to redemption at the option of the holder at any time after 6 months from the date of issue.
- (31) Date of maturity 7½ years from date of issue or on demand at any time following 6 months after the date of issue at graduated values, subject to 90 days' notice.
- (32) Interest is payable on refundable portion of personal income tax only.

APPENDIX No. 2
AMORTIZATION OF BOND DISCOUNT AND COMMISSION ACCOUNT

Issues			Amount to be Amortized						Amount amortized in fiscal year 1944-45		Amount amortized to March 31, 1945		Balance to be amortized over life of issue			
Issue Date	Maturity Date	Interest Rate	Amount Issued	Discount and Premiums	Commission		Total		\$	cts.	\$	cts.	\$	cts.	\$	cts.
					\$	cts.	\$	cts.								
Oct. 1, 1930.....	1, 1960.....	4	100,000,000 00	4,750,000 00	1,604,000 00	6,354,000 00	211,800 00	3,071,100 00	3,282,900 00					3,282,900 00		
Oct. 1, 1931.....	1, 1957.....	4 1/2	37,523,200 00	.....	1,186,848 50	186,848 50	1,383,105 50	1,383,105 50	1,483,357 95					1,483,357 95	
May 1, 1931.....	1, 1958.....	4 1/2	276,687,600 00	.....	1,383,105 50	1,383,105 50	1,390,404 00	1,390,404 00	1,506,083 42					1,506,083 42	
May 1, 1931.....	1, 1959.....	4 1/2	289,693,300 00	.....	1,390,404 00	1,390,404 00	313,522 77	3,994,033 27	2,487,949 85					2,487,949 85	
Oct. 15, 1932.....	15, 1932.....	4	56,191,000 00	3,680,510 50	313,522 77	3,994,033 27	3,994,033 27	3,786,539 00	3,786,539 00					3,786,539 00		
Oct. 15, 1933.....	15, 1933.....	4	88,337,500 00	3,222,796 25	563,742 75	3,786,539 00	6,037,131 75	2,230,384 78	6,037,131 75					6,037,131 75		
Oct. 15, 1934.....	15, 1934.....	3 1/2	138,322,000 00	5,030,316 75	1,006,815 00	6,037,131 75	900,000 00	45,000 00	442,500 00					442,500 00		
June 1, 1935.....	1, 1955.....	3	40,000,000 00	601,837 50	298,162 50	900,000 00	45,000 00	45,000 00	457,500 00					457,500 00		
Nov. 1, 1935.....	1, 1955.....	3	55,000,000 00	687,500 00	412,320 00	1,099,820 00	54,991 00	515,540 62	584,279 38					584,279 38		
Jan. 15, 1936.....	1, 1961.....	3 1/2	48,000,000 00	1,987,200 00	960,000 00	2,947,200 00	117,888 00	1,085,552 00	1,861,648 00					1,861,648 00		
June 1, 1936.....	1, 1966.....	3 1/2	54,703,000 00	1,940,758 52	410,197 50	2,350,956 02	45,031 86	397,781 43	953,174 59					953,174 59		
Sept. 1, 1936.....	15, 1966 (Call).....	3 1/2	55,000,000 00	1,925,000 00	411,000 00	2,336,000 00	77,866 66	666,111 05	1,670,838 95					1,670,838 95		
Jan. 15, 1937.....	15, 1937.....	3	55,000,000 00	1,100,000 00	1,100,000 00	2,200,000 00	73,333 33	601,944 43	1,578,055 57					1,578,055 57		
June 1, 1937.....	1, 1949.....	3 1/2	33,500,000 00	1,088,750 00	250,800 75	1,339,550 75	111,629 23	874,428 96	405,121 79					405,121 79		
Nov. 15, 1937.....	15, 1944.....	2	20,000,000 00	300,000 00	75,000 00	375,000 00	33,482 14	375,000 00	496,875 00					496,875 00		
Nov. 15, 1937.....	15, 1951.....	3 1/2	60,000,000 00	600,000 00	450,000 00	1,050,000 00	75,000 00	1,181,406 25	636,345 00					636,345 00		
June 1, 1938.....	1, 1944.....	2	90,625,000 00	954,843 75	226,562 50	1,181,406 25	32,816 84	1,181,406 25	1,496,249 92					1,496,249 92		
June 1, 1938.....	1, 1948.....	3	49,200,000 00	597,600 00	369,000 00	966,600 00	48,330 00	330,255 00	618,130 06					618,130 06		
Nov. 15, 1938.....	15, 1968.....	3	40,000,000 00	1,100,000 00	800,000 00	1,900,000 00	63,333 33	403,750 08	1,343,415 00					1,343,415 00		
May 1, 1939.....	15, 1939.....	3	39,000,000 00	602,011 27	291,930 00	893,941 27	46,946 59	275,811 21	4,086,616 41					4,086,616 41		
Feb. 1, 1940.....	1, 1948-52.....	3 1/2	250,000,000 00	835,250 00	1,874,477 63	2,709,477 63	264,399 22	1,366,062 63	8,209,892 16					8,209,892 16		
Mar. 1, 1940.....	1, 1945.....	2	105,000,000 00	656,250 00	.....	656,250 00	124,232 45	656,250 00	847,414 86					847,414 86	
Oct. 1, 1940.....	1, 1952.....	3	324,945,700 00	4,124,185 50	2,414,400 75	6,538,586 25	544,882 19	2,451,969 84	9,079,994 53					9,079,994 53		
Oct. 16, 1941.....	16, 1944.....	1 1/2	200,000,000 00	1,460,000 00	.....	1,460,000 00	263,611 11	1,460,000 00	12,154,955 30					12,154,955 30	
June 1, 1941.....	15, 1941.....	2	193,286,000 00	2,664,257 33	1,241,122 12	3,905,379 45	710,063 99	2,692,344 92	125,625 00					125,625 00		
June 15, 1941.....	15, 1951.....	3	643,534,250 00	7,548,974 50	5,675,012 88	13,223,987 38	1,322,398 74	5,014,095 22	204,531 25					204,531 25		
Mar. 1, 1942.....	1, 1944.....	1 1/2	150,000,000 00	119,995 17	329,190 90	449,186 07	74,864 34	449,186 07	799,479 17					799,479 17		
Mar. 1, 1942.....	1, 1948.....	2 1/2	269,879,000 00	158,282 22	1,584,971 48	1,743,253 70	290,547 30	895,838 84	446,909 41					446,909 41		
Mar. 1, 1942.....	1, 1954.....	2 1/2	669,658,900 00	6,740,667 06	5,479,138 65	12,179,806 71	1,018,317 14	3,139,811 18	6,796,966 77					6,796,966 77		
May 1, 1942.....	1, 1946.....	1 1/2	144,253,000 00	8,471,360 50	7,775,328 08	12,775,328 08	221,500 00	535,300 00	826,147 67					826,147 67		
Nov. 1, 1942.....	1, 1956.....	3	847,136,050 00	.....	6,219,594 80	14,690,955 30	1,949,400 00	2,596,000 00	6,440,859 83					6,440,859 83	
Jan. 15, 1943.....	15, 1948.....	2 1/2	30,000,000 00	.....	225,000 00	225,000 00	45,000 00	99,375 00	78,125 00					78,125 00	
Jan. 15, 1943.....	15, 1953.....	3	30,000,000 00	—*150,000 00	412,500 00	262,500 00	62,500 00	57,968 75	739,709 98					739,709 98		
Jan. 15, 1943.....	15, 1958.....	3	30,000,000 00	450,000 00	487,500 00	937,500 00	62,500 00	138,020 83	6,969,172 52					6,969,172 52		
May 1, 1943.....	1, 1946.....	1 1/2	197,455,000 00	.....	988,209 41	988,209 41	282,300 00	541,300 00	138,700 00					138,700 00	
May 1, 1943.....	1, 1957.....	3	1,111,261,650 00	.....	7,875,166 77	7,875,166 77	562,500 00	1,078,200 00	7,832,704 01					7,832,704 01	
Nov. 1, 1943.....	1, 1947.....	1 1/2	373,259,000 00	58,101 13	1,329,746 54	1,387,847 67	396,500 00	561,700 00	86,739,087 82					86,739,087 82		
Nov. 1, 1943.....	1, 1959.....	1 1/2	1,197,324,750 00	186,374 38	6,918,085 45	7,104,459 83	414,800 00	663,000 00								
April 15, 1944.....	15, 1946.....	1 1/2	100,000,000 00	150,000 00	.....	150,000 00	71,875 00	71,875 00							
May 1, 1944.....	1, 1948.....	1 1/2	239,713,000 00	.....	972,209 98	972,209 98	232,500 00	421,200 00							
May 1, 1944.....	1, 1960.....	3	1,165,300,350 00	.....	7,390,372 52	7,390,372 52	421,200 00	232,500 00							
Nov. 1, 1944.....	1, 1948.....	1 1/2	344,267,000 00	38,248 77	1,293,297 94	1,331,546 71	138,700 00	138,700 00								
Nov. 1, 1944.....	1, 1962.....	3	1,315,639,200 00	146,170 22	7,880,433 79	8,026,604 01	193,900 00	193,900 00								
				62,826,991 32	73,869,171 46	136,696,162 78	12,792,373 69	49,957,124 96								

*Issued at 100%.

APPENDIX No. 3

STATEMENT OF THE SUPERANNUATION ACCOUNT FOR THE YEAR ENDED MARCH 31, 1945

Department	Contributions	Less Refunds	Net Contributions	Transfers from Retirement Fund	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Agriculture.....	234,375 28	548 74	233,826 54	640,832 49	874,659 03
Archives.....	8,865 23		8,865 23	6,664 28	15,529 51
Auditor General's Office.....	16,284 57	0 19	16,284 38	9,332 72	25,617 10
Canadian Broadcasting Corporation.....	2,576 19		2,576 19		2,576 19
Canadian Farm Loan Board.....	27,685 47	2 85	27,682 62		27,682 62
Chief Electoral Officer.....	561 00		561 00		561 00
Civil Service Commission.....	14,943 28	1 99	14,941 29	43,276 15	58,217 44
External Affairs.....	27,176 23	7 38	27,168 85	2,894 47	30,063 32
Finance.....	124,692 62	122 91	124,569 71	147,352 29	271,922 00
Fisheries.....	26,894 90	163 00	26,731 90	45,070 06	71,801 96
Governor General's Secretary.....	676 11		676 11		676 11
House of Commons.....	16,469 58		16,469 58	8,112 39	24,581 97
Insurance.....	4,979 56		4,979 56		4,979 56
Justice.....	91,444 01	18 09	91,425 92	19,281 86	110,687 78
Labour.....	86,123 99	489 49	85,634 50	2,557 72	88,192 22
Library of Parliament.....	1,982 52		1,982 52		1,982 52
Mines and Resources.....	193,880 20	747 20	193,133 00	256,303 24	449,436 24
Munitions and Supply.....	26,822 33	13 89	26,808 44	15,982 71	42,791 15
National Defence.....	60,195 19	378 01	59,817 18	53,160 28	112,977 46
National Health and Welfare.....	22,672 82		22,672 82	7,347 59	30,020 41
National Harbours Board.....	4,787 69	70 65	4,717 04		4,717 04
National Research Council.....	14,521 29	51 44	14,469 85	1,977 86	16,447 71
National Revenue—					
Income Tax.....	322,648 07	2,695 49	319,952 58		319,952 58
Customs and Excise.....	393,613 16	680 14	392,933 02	636,988 53	1,029,921 55
National War Services.....	9,617 76		9,617 76	17,856 59	27,474 35
Post Office.....	780,986 54	4,083 57	776,902 97	5,259,944 78	6,036,847 75
Privy Council.....	2,295 25	1 00	2,294 25	3,308 88	5,603 13
Public Printing and Stationery.....	76,424 97	3 76	76,421 21	5,446 86	81,868 07
Public Works.....	147,657 24	591 28	147,065 96	35,982 65	183,048 61
Reconstruction.....	272 69		272 69		272 69
Royal Canadian Mounted Police.....	5,079 25	15 24	5,064 01	2,368 38	7,432 39
Secretary of State.....	28,955 99	24 95	28,931 04	37,519 26	66,450 30
Senate.....	7,938 88	9 22	7,929 66		7,929 66
Soldier Settlement of Canada.....	48,131 62	169 55	47,962 07	2,907 52	50,869 59
Trade and Commerce.....	172,268 52	136 06	172,132 46	226,295 56	398,428 02
Transport.....	262,567 30	1,188 20	261,379 10	113,779 56	375,158 66
Veterans' Affairs.....	189,719 36	253 67	189,465 69	3,738 39	193,204 08
Retired Employees.....	59,315 66	65 89	59,249 77		59,249 77
	3,516,102 32	12,533 85	3,503,568 47	7,606,263 07	11,109,831 54

	Dr.	Cr.
Balance April 1, 1944.....		\$67,452,599 89
Contributions less refunds.....		3,503,568 47
Transferred from Retirement Fund—under Section 17A.....		7,606,263 07
Interest at 4% to March 31, 1945.....		2,701,150 74
Government's contribution.....		2,340,793 07
Transfer of balance in Superannuation Fund No. 2 as authorized by Section 19A.....		1,655,010 66
Annuities paid during the year.....	\$ 5,830,404 31	
Gratuities paid during the year.....	40,352 49	
Withdrawals paid during the year.....	224,834 41	
Payment to Bank of Canada under Subsection 4 of Section 15 of Bank of Canada Act.....	16,566 67	
Balance March 31, 1945.....	79,147,228 02	
	\$85,259,385 90	\$85,259,385 90

APPENDIX No. 4

STATEMENT OF NATIONAL HARBOURS BOARD PENSION FUND FOR YEAR ENDED MARCH 31, 1945

	Dr.	Cr.
	\$ cts.	\$ cts.
Contributions less refunds.....		297,924 57
Interest at 4% to December 31, 1944.....		12,899 94
Harbour Boards contribution.....		297,889 51
Annuities.....	33,828 68	
Withdrawals.....	1,239 31	
Balance March 31, 1945.....	573,646 03	
	608,714 02	608,714 02

APPENDIX No. 5

 HALIFAX PILOTS' PENSION FUND
 IN ACCOUNT WITH THE DOMINION OF CANADA

1944		
April 1—Balance from March 31, 1944.....	\$	190,283 38
Receipts from April 1, 1944 to March 31, 1945.....		13,928 41
Interest credited on cash balance.....		48 68
Premium on Canadian National Railways coupons.....		193 50
Premium on conversion of 3½% Dominion of Canada 1934-1944-49 bonds into bonds of the Seventh Victory Loan—\$6,000 at 100-125%.....		7 50
Interest on bonds—		
4 % Dom. of Canada, 1932-1947-52.....	\$	60 00
3½% Dom. of Canada, 1934-1944-49.....		210 00
4½% Dom. of Canada, 1931-1949-59.....	1,035 00	
3 % Dom. of Canada, 1942-1953-56.....		300 00
3 % Dom. of Canada, 1943-1954-57.....		195 00
3 % Canadian National Railways, 1935-44 (Guaranteed).....		30 00
3½% Dom. of Canada, 1936-1956-66.....		130 00
3 % Dom. of Canada, 1935-1950-55.....		90 00
3 % Dom. of Canada, 1938-39-1953-58.....		570 00
3 % Dom. of Canada, 1944-1957-60.....		35 00
3 % Dom. of Canada, 1941-1950-51.....		480 00
3 % Dom. of Canada, 1943-1956-59.....		227 50
4½% Canadian National Railways, 1927-57 (Guaranteed).....	1,935 00	
4½% Dom. of Canada, 1926-46.....	1,417 50	
3½% Dom. of Canada, 1940-1948-52.....		65 00
3 % Dom. of Canada, 1942-1952-54.....		300 00
3 % Dom. of Canada Perpetuals, 1936.....		60 00
		7,140 00
Less—Pensions to Pilots and Widows.....	\$	211,601 47
		18,950 19
	\$	192,651 28
Gain for year—\$2,367.90.		
1945		
March 31—Cash on deposit with Government.....	\$	5,651 28
Bonds held by Government—		
4 % Dom. of Canada, 1932-1947-52.....	\$	1,500 00
4½% Dom. of Canada, 1931-1949-59.....		23,000 00
3 % Dom. of Canada, 1942-1953-56.....		10,000 00
3 % Dom. of Canada, 1943-1954-57.....		6,500 00
3½% Dom. of Canada, 1936-1956-66.....		4,000 00
3 % Dom. of Canada, 1935-1950-55.....		3,000 00
3 % Dom. of Canada, 1938-39-1953-58.....		19,000 00
3 % Dom. of Canada, 1944-1957-60.....		2,000 00
3 % Dom. of Canada, 1941-1950-51.....		16,000 00
3 % Dom. of Canada, 1943-1956-59.....		6,500 00
4½% Canadian National Railways, 1927-57 (Guaranteed).....		43,000 00
3 % Dom. of Canada, 1944-1959-62.....		7,000 00
4½% Dom. of Canada, 1926-46.....		31,500 00
3½% Dom. of Canada, 1940-1948-52.....		2,000 00
3 % Dom. of Canada, 1942-1952-54.....		10,000 00
3 % Dom. of Canada Perpetuals, 1936.....		2,000 00
		\$ 187,000 00
		\$ 192,651 28

APPENDIX No. 6

SYDNEY PILOTS' PENSION FUND

IN ACCOUNT WITH THE DOMINION OF CANADA

1944

April 1—Balance from March 31, 1944.....	\$	140,085 74
Receipts from April 1, 1944 to March 31, 1945.....		11,237 13
Interest credited on cash balance.....		102 29
Premium on conversion of 3½% Dominion of Canada 1934-1944-49 bonds into bonds of the Seventh Victory Loan—\$1,500 at 100-125%.....		1 87
Interest on bonds—		
4 % Dom. of Canada, 1932-1947-52.....	\$	80 00
3½% Dom. of Canada, 1934-1944-49.....		52 50
4½% Dom. of Canada, 1931-1946-56.....		45 00
4½% Dom. of Canada, 1931-1948-58.....		90 00
4½% Dom. of Canada, 1931-1949-59.....		508 50
3 % Dom. of Canada, 1942-1953-56.....		240 00
3 % Dom. of Canada, 1943-1954-57.....		96 00
3 % Canadian National Railways, 1935-44 (Guaranteed).....		60 00
3 % Dom. of Canada, 1935-1950-55.....		150 00
3 % Dom. of Canada, 1938-39-1953-58.....		720 00
3 % Dom. of Canada, 1944-1957-60.....		70 00
3 % Dom. of Canada, 1941-1950-51.....		420 00
3 % Canadian National Railways, 1934-1945-50 (Guaranteed).....		60 00
3 % Dom. of Canada, 1943-1956-59.....		210 00
4½% Dom. of Canada, 1926-46.....		1,530 00
3½% Dom. of Canada, 1940-1948-52.....		97 50
3 % Dom. of Canada, 1942-1952-54.....		450 00
3 % Dom. of Canada Perpetuals, 1936.....		60 00
		<u>4,939 50</u>
	\$	156,366 53
Less—Pensions to Pilots and Widows.....		8,388 05
	\$	<u>147,978 48</u>

Gain for year—\$7,892.74.

1945

March 31—Cash on deposit with Government.....	\$	4,978 48
Bonds held by Government—		
4 % Dom. of Canada, 1932-1947-52.....	\$	2,000 00
4½% Dom. of Canada, 1931-1946-56.....		1,000 00
4½% Dom. of Canada, 1931-1948-58.....		2,000 00
4½% Dom. of Canada, 1931-1949-59.....		11,300 00
3½% Dom. of Canada, 1942-1953-56.....		8,000 00
3 % Dom. of Canada, 1943-1954-57.....		3,200 00
3 % Dom. of Canada, 1935-1950-55.....		5,000 00
3 % Dom. of Canada, 1938-39-1953-58.....		24,000 00
3 % Dom. of Canada, 1944-1957-60.....		4,000 00
3 % Dom. of Canada, 1941-1950-51.....		14,000 00
3 % Canadian National Railways, 1934-1945-50 (Guaranteed).....		2,000 00
3 % Dom. of Canada, 1943-1956-59.....		6,000 00
3 % Dom. of Canada, 1944-1959-62.....		6,500 00
4½% Dom. of Canada, 1926-46.....		34,000 00
3½% Dom. of Canada, 1940-1948-52.....		3,000 00
3 % Dom. of Canada, 1942-1952-54.....		15,000 00
3 % Dom. of Canada Perpetuals, 1936.....		2,000 00
		<u>143,000 00</u>
	\$	<u>147,978 48</u>

APPENDIX No. 7

SAINT JOHN PILOTS' PENSION FUND

IN ACCOUNT WITH THE DOMINION OF CANADA

1944

April 1—Balance from March 31, 1944.....	\$	98,876 70
Receipts from April 1, 1944 to March 31, 1945.....		9,031 89
Interest credited on cash balance.....		162 01
Premium on conversion of 3½% Dominion of Canada 1934-1944-49 bonds into bonds of the Seventh Victory Loan—\$1,000 at 100-125%.....		1 25
Interest on bonds—		
4 % Dom. of Canada, 1932-1947-52.....	\$	40 00
3½% Dom. of Canada, 1934-1944-49.....		35 00
4½% Dom. of Canada, 1931-1946-56.....		45 00
4½% Dom. of Canada, 1931-1948-58.....		45 00
4½% Dom. of Canada, 1931-1949-59.....		517 50
3 % Dom. of Canada, 1942-1953-56.....		90 00
3 % Dom. of Canada, 1943-1954-57.....		90 00
3 % Canadian National Railways, 1935-44 (Guaranteed).....		45 00
3½% Dom. of Canada, 1936-1956-66.....		97 50
3 % Dom. of Canada, 1935-1950-55.....		30 00
3 % Dom. of Canada, 1938-39-1953-58.....		510 00
3 % Dom. of Canada, 1944-1957-60.....		52 50
3 % Dom. of Canada, 1941-1950-51.....		270 00
3 % Canadian National Railways, 1934-1945-50 (Guaranteed).....		30 00
3 % Dom. of Canada, 1943-1956-59.....		105 00
4½% Dom. of Canada, 1926-46.....		697 50
3½% Dom. of Canada, 1940-1948-52.....		48 75
5½% Province of New Brunswick, 1920-45.....		852 50
3 % Dom. of Canada, 1942-1952-54.....		90 00
3 % Dom. of Canada Perpetuals, 1936.....		30 00
		<u>3,721 25</u>
	\$	111,793 10
Less—Pensions to Pilots and Widows.....	\$	4,772 28
Handling charges on redemption of \$15,500 Province of New Brunswick 5½% Debentures due February 16, 1945.....		6 25
		<u>4,778 53</u>
	\$	<u>107,014 57</u>

Gain for year—\$8,137.87.

1945

March 31—Cash on deposit with Government.....	\$	22,514 57
Bonds held by Government—		
4 % Dom. of Canada, 1932-1947-52.....	\$	1,000 00
4½% Dom. of Canada, 1931-1946-56.....		1,000 00
4½% Dom. of Canada, 1931-1948-58.....		1,000 00
4½% Dom. of Canada, 1931-1949-59.....		11,500 00
3 % Dom. of Canada, 1942-1953-56.....		3,000 00
3 % Dom. of Canada, 1943-1954-57.....		3,000 00
3½% Dom. of Canada, 1936-1956-66.....		3,000 00
3 % Dom. of Canada, 1935-1950-55.....		1,000 00
3 % Dom. of Canada, 1938-39-1953-58.....		17,000 00
3 % Dom. of Canada, 1944-1957-60.....		3,000 00
3 % Dom. of Canada, 1941-1950-51.....		9,000 00
3 % Canadian National Railways, 1934-1945-50 (Guaranteed).....		1,000 00
3 % Dom. of Canada, 1943-1956-59.....		3,000 00
3 % Dom. of Canada, 1944-1959-62.....		6,000 00
4½% Dom. of Canada, 1926-46.....		15,500 00
3½% Dom. of Canada, 1940-1948-52.....		1,500 00
3 % Dom. of Canada, 1942-1952-54.....		3,000 00
3 % Dom. of Canada Perpetuals, 1936.....		1,000 00
		<u>84,500 00</u>
	\$	<u>107,014 57</u>

APPENDIX No. 8

MONTREAL PILOTS' PENSION FUND

IN ACCOUNT WITH THE DOMINION OF CANADA

1944	
April 1—Balance from March 31, 1944.....	\$ 275,750 83
Receipts from April 1, 1944 to March 31, 1945.....	15,852 99
Interest credited on cash balance.....	139 81
Premium on Canadian National Railways and Province of Quebec coupons.....	153 00
Premium on conversion of 3½% Dominion of Canada 1934-1944-49 bonds into bonds of the Seventh Victory Loan—\$10,000 at 100-125%.....	12 50
Interest on bonds—	
3½% Dom. of Canada, 1934-1944-49.....	\$ 350 00
4 % Dom. of Canada, 1932-1947-52.....	200 00
5 % Province of Ontario Debentures, 1923-48.....	1,200 00
4½% Dom. of Canada, 1931-1946-56.....	315 00
4½% Dom. of Canada, 1931-1949-59.....	900 00
3 % Dom. of Canada, 1942-1953-56.....	180 00
3 % Dom. of Canada, 1935-1950-55.....	180 00
3 % Dom. of Canada, 1938-39-1953-58.....	2,010 00
3 % Dom. of Canada, 1941-1950-51.....	810 00
3 % Canadian National Railways, 1934-1945-50 (Guaranteed).....	150 00
3 % Dom. of Canada, 1943-1956-59.....	350 00
4½% Canadian National Railways, 1927-57 (Guaranteed).....	855 00
4½% Province of Quebec Debentures, 1933-63.....	270 00
4½% Dom. of Canada, 1926-46.....	270 00
3½% Dom. of Canada, 1940-1948-52.....	487 50
5 % Canadian National Railways, 1924-54 (Guaranteed).....	250 00
4½% Canadian National Railways, 1931-56 (Guaranteed).....	450 00
3 % Dom. of Canada, 1942-1952-54.....	210 00
4½% Province of Quebec Debentures, 1925-1945-50.....	225 00
3 % Dom. of Canada Perpetuals, 1936.....	150 00
3½% Province of Quebec Debentures, 1941-1951-53.....	175 00
	<u>9,987 50</u>
	\$ 301,896 63
Less—Pensions to Pilots and Widows.....	20,000 00
	<u>\$ 281,896 63</u>

Gain for year—\$6,145.80.

1945	
March 31—Cash on deposit with Government.....	\$ 6,896 63
Bonds held by Government—	
4 % Dom. of Canada, 1932-1947-52.....	\$ 5,000 00
5 % Province of Ontario Debentures, 1923-48.....	24,000 00
4½% Dom. of Canada, 1931-1946-56.....	7,000 00
4½% Dom. of Canada, 1931-1949-59.....	20,000 00
3 % Dom. of Canada, 1942-1953-56.....	6,000 00
3 % Dom. of Canada, 1935-1950-55.....	6,000 00
3 % Dom. of Canada, 1938-39-1953-58.....	67,000 00
3 % Dom. of Canada, 1941-1950-51.....	27,000 00
3 % Canadian National Railways, 1934-1945-50 (Guaranteed).....	5,000 00
3 % Dom. of Canada, 1943-1956-59.....	10,000 00
4½% Canadian National Railways, 1927-57 (Guaranteed).....	19,000 00
4½% Province of Quebec Debentures, 1933-63.....	6,000 00
3 % Dom. of Canada, 1944-1957-62.....	15,000 00
4½% Dom. of Canada, 1926-46.....	6,000 00
3½% Dom. of Canada, 1940-1948-52.....	15,000 00
5 % Canadian National Railways, 1924-54 (Guaranteed).....	5,000 00
4½% Canadian National Railways, 1931-56 (Guaranteed).....	10,000 00
3 % Dom. of Canada, 1942-1952-54.....	7,000 00
4½% Province of Quebec Debentures, 1925-1945-50.....	5,000 00
3 % Dom. of Canada Perpetuals, 1936.....	5,000 00
3½% Province of Quebec Debentures, 1941-1951-53.....	5,000 00
	<u>\$ 275,000 00</u>
	<u>\$ 281,896 63</u>

APPENDIX No. 9

BRITISH COLUMBIA PILOTS' PENSION FUND
IN ACCOUNT WITH THE DOMINION OF CANADA

1944		
April 1—Balance from March 31, 1944.....	\$	147,972 61
Receipts from April 1, 1944 to March 31, 1945.....		16,030 52
Interest credited on cash balance.....		131 74
Premium on conversion of 3½% Dominion of Canada 1934-1944-49 bonds into bonds of the Seventh Victory Loan—\$5,000 at 100-125%.....		6 25
Interest on bonds—		
4 % Dom. of Canada, 1932-1947-52.....	\$	160 00
3½% Dom. of Canada, 1934-1944-49.....		175 00
4½% Dom. of Canada, 1931-1949-59.....		1,485 00
3 % Canadian National Railways, 1935-44 (Guaranteed).....		105 00
3½% Dom. of Canada, 1936-1956-66.....		195 00
3 % Dom. of Canada, 1935-1950-55.....		270 00
3 % Dom. of Canada, 1938-39-1953-58.....		1,020 00
3 % Dom. of Canada, 1944-1957-60.....		175 00
3 % Dom. of Canada, 1941-1950-51.....		150 00
3 % Canadian National Railways, 1934-1945-50 (Guaranteed).....		150 00
4½% Dom. of Canada, 1926-46.....		675 00
3½% Dom. of Canada, 1940-1948-52.....		325 00
3 % Dom. of Canada Perpetuals, 1936.....		150 00
		<u>5,035 00</u>
	\$	169,176 12
Less—Pensions to Pilots and Widows.....		15,812 50
	\$	<u>153,363 62</u>

Gain for year—\$5,391.01.

1945		
March 31—Cash on deposit with Government.....	\$	7,363 62
Bonds held by Government—		
4 % Dom. of Canada, 1932-1947-52.....	\$	4,000 00
4½% Dom. of Canada, 1931-1949-59.....		33,000 00
3½% Dom. of Canada, 1936-1956-66.....		6,000 00
3 % Dom. of Canada, 1935-1950-55.....		9,000 00
3 % Dom. of Canada, 1938-39-1953-58.....		34,000 00
3 % Dom. of Canada, 1944-1957-60.....		10,000 00
3 % Dom. of Canada, 1941-1950-51.....		5,000 00
3 % Canadian National Railways, 1934-1945-50 (Guaranteed).....		5,000 00
3 % Dom. of Canada, 1944-1959-62.....		10,000 00
4½% Dom. of Canada, 1926-46.....		15,000 00
3½% Dom. of Canada, 1940-1948-52.....		10,000 00
3 % Dom. of Canada, Perpetuals 1936.....		5,000 00
		<u>146,000 00</u>
	\$	<u>153,363 62</u>

APPENDIX No. 10

RECOINAGE STATEMENT

	Amount withdrawn for recoinage, face value	Amount withdrawn for recoinage, net value	Amount recoined face value	Loss on recoinage	Gain on recoinage	Balance held for recoinage, net value
SILVER COIN	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Total to March 31, 1944.....	9,264,491 65	9,167,957 21	9,770,047 10	96,072 70	732,122 63	Nil.
April 1, 1944 to March 31, 1945.....	56,522 20	54,518 61	59,022 99	.....	4,504 38	Nil.
	9,321,013 85	9,222,475 82	9,829,070 09	96,072 70	736,627 01	Nil.
*BRONZE COIN						
Total to March 31, 1944.....	216,441 55	212,802 32	368,080 72	12 33	155,290 73	Nil.
April 1, 1944 to March 31, 1945.....	2,678 41	2,515 81	3,874 85	.....	1,359 04	Nil.
	219,119 96	215,318 13	371,955 57	12 33	156,649 77	Nil.

* Includes Tombac

APPENDIX No. 11

COINAGE ISSUED

Denomination	Total to March 31, 1944	Total from April 1, 1944 to March 31, 1945	Total to March 31, 1945
	\$ cts.	\$ cts.	\$ cts.
GOLD:—			
\$ 5.00.....	1,388,060 00	.....	1,388,060 00
10.00.....	3,480,360 00	.....	3,480,360 00
	4,868,420 00	.....	4,868,420 00
SILVER:—			
\$1.00.....	2,285,852 00	.....	2,285,852 00
0.50.....	9,002,818 00	1,082,000 00	10,084,818 00
0.25.....	26,877,703 25	1,650,000 00	28,527,703 25
0.20.....	210,000 00	.....	210,000 00
0.10.....	16,634,544 00	922,000 00	17,556,544 00
0.05.....	6,018,802 00	.....	6,018,802 00
	61,029,719 25	3,654,000 00	64,683,719 25
NICKEL.....	4,857,775 50	.....	4,857,775 50
TOMBAC.....	1,407,824 50	.....	1,407,824 50
STEEL.....	73,000 00	711,000 00	784,000 00
BRONZE.....	6,530,935 00	561,100 00	7,092,035 00

APPENDIX No. 12

COINAGE AND BULLION ACCOUNTS

SILVER BULLION AND COINAGE ACCOUNT

Balances on hand, brought forward from March 31, 1944.....	\$ 1,003,551 12
Bullion, worn coin, alloy, etc., purchased during 1944-45.....	1,204,079 21
Copper transferred for alloy.....	1,245 00
Net gain on silver account.....	2,370,831 62
	<hr/>
Bullion and coin sold.....	4,579,706 95
	<hr/>
Balances on hand, March 31, 1945.....	\$ 914,114 70

BRONZE COINAGE ACCOUNT

Balance on hand, brought forward from March 31, 1944.....	\$ 130,365 86
Worn coin and metal purchased during 1944-45.....	34,277 02
Net gain on coinage.....	434,758 05
	<hr/>
Coin and metal sold.....	\$ 599,400 93
Copper transferred to silver account.....	1,245 00
	<hr/>
	562,376 24
Balance on hand, March 31, 1945.....	\$ 37,024 69

NICKEL COINAGE ACCOUNT

Balance on hand brought forward from March 31, 1944.....	\$ 8,805 60
Mutilated coin purchased.....	1,139 09
Freight charges on metal sold.....	17 77
	<hr/>
	\$ 9,962 46
Metal sold.....	\$ 617 65
Net loss on operations.....	8,430 72
	<hr/>
	9,048 37
Balance on hand, March 31, 1945.....	\$ 914 09

STEEL COINAGE ACCOUNT

Balance on hand brought forward from March 31, 1944.....	\$ 649 07
Metal and mutilated coin purchased.....	61,932 61
Freight charges.....	180 01
Plating charges.....	11,140 56
Net gain on coinage.....	678,911 55
	<hr/>
	\$ 752,813 80
Coin and scrap sold.....	711,369 00
	<hr/>
Balance on hand, March 31, 1945.....	\$ 41,444 80

GOLD BULLION ACCOUNT

	Ounces fine	Value at \$20.6718 + the ounce fine (as in Mint's books)	Value at \$38.50 the ounce fine
Gold on hand April 1, 1944.....	134,091.651	\$ 2,771,920 35	\$ 5,162,528 56
Gold purchased during 1944-45.....	2,753,388.195	56,917,583 82	106,005,445 51
Gain on stock-taking.....	1,746.436	36,102 48	67,237 79
	<hr/>	<hr/>	<hr/>
	2,889,226.282	\$59,725,606 65	\$ 111,235,211 86
Gold sold during 1944-45.....	2,753,059.761	56,910,794 93	105,992,800 80
	<hr/>	<hr/>	<hr/>
Balance, being gold on hand (exclusive of Dominion Assay Office balance) at March 31, 1945.....	136,166.521	\$ 2,814,811 72	\$ 5,242,411 06

UNITED STATES
COMMISSIONER OF THE TREASURY

January 1, 1900

Wm. A. ...
...
...

PUBLIC ACCOUNTS

Part II

...

...

...

PUBLIC ACCOUNTS

Part II

COMPTROLLER OF THE TREASURY

OTTAWA, October 12, 1945.

Dr. W. A. MACKINTOSH,
Acting Deputy Minister,
Department of Finance,
Ottawa.

SIR,—I have the honour to submit to you Part II of the Public Accounts of the Dominion of Canada for the fiscal year ended March 31, 1945.

Respectfully submitted,

B. G. McINTYRE,
Comptroller of the Treasury.

SUMMARIZED STATEMENT OF REVENUES AND CREDITS

—	Department	Ordinary Revenue	Special Receipts
A	Agriculture.....	1,020,015 70	1,017,495 62
B	Auditor General's Office.....		77,636 30
C	Chief Electoral Officer.....	211 50	
D	Civil Service Commission.....	535 07	142 87
E	External Affairs.....	93,210 90	602 70
F	Finance.....	71,210,134 02	4,406,191 55
G	Fisheries.....	453,911 11	25,754 51
I	Insurance.....	171,376 67	
J	Justice.....	448,098 40	42,573 31
K	Labour.....	4,366 62	878,746 39
L	Legislation.....	12,880 59	3,553 58
M	Mines and Resources.....	1,026,600 25	186,570 97
MA	Munitions and Supply.....	446,833 80	264,687,293 48
N	National Defence—Army Services.....	468,023 34	54,800,158 48
NA	—Naval Services.....	73,732 36	3,456,835 08
NB	—Air Services.....	309,049 83	24,441,801 51
O	National Health and Welfare.....	252,144 93	4,244 02
P	National Revenue.....	2,146,977,763 39	
PA	National War Services.....	72,088 57	42,855 07
Q	Post Office.....	66,071,815 89	
S	Privy Council.....		108 58
T	Public Archives.....	12 83	
U	Public Printing and Stationery.....	180,142 39	
V	Public Works.....	937,845 49	248,671 57
VA	Reconstruction.....	3,806 21	6,773,578 79
W	Royal Canadian Mounted Police.....	1,107,794 24	60,507 44
X	Secretary of State.....	684,422 80	33,072 99
Y	Trade and Commerce.....	4,389,228 60	
Z	Transport.....	2,343,513 73	2,252,520 10
ZA	Veterans Affairs.....	1,337,814 19	64,253 34
		\$2,300,097,373 42	\$ 363,505,168 25

Certified correct.

B. G. McINTYRE,
Comptroller of the Treasury.

BY DEPARTMENTS FOR THE YEAR ENDED MARCH 31, 1945

Total Consolidated Fund Revenue	Credits to Non-Active Accounts	Refunds on Capital Accounts	Adjusting Entries	Total Revenues and Credits
2,037,511 32				2,037,511 32
77,636 30				77,636 30
211 50				211 50
677 94				677 94
93,813 60				93,813 60
75,616,325 57				75,616,325 57
479,665 62				479,665 62
171,376 67				171,376 67
490,671 71				490,671 71
883,113 01				883,113 01
16,434 17				16,434 17
1,213,171 22			36,006 17	1,249,177 39
265,134,127 28				265,134,127 28
55,268,181 82				55,268,181 82
3,530,567 44				3,530,567 44
24,750,851 34				24,750,851 34
256,388 95				256,388 95
2,146,977,763 39				2,146,977,763 39
114,943 64				114,943 64
66,071,815 89				66,071,815 89
108 58				108 58
12 83				12 83
180,142 39				180,142 39
1,186,517 06				1,186,517 06
6,777,385 00				6,777,385 00
1,168,301 68				1,168,301 68
717,495 79				717,495 79
4,389,228 60				4,389,228 60
4,596,033 83	568,003 60	728,195 16	22,400,052 60	28,292,285 19
1,402,067 53				1,402,067 53
\$2,663,602,541 67	\$568,003 60	\$ 728,195 16	\$ 22,436,058 77	\$ 2,687,334,799 20

The accounts of Revenue, which are associated with the foregoing Statement, have been examined under my direction, and subject to the relative observations in my report to the House of Commons made in accordance with the provisions of The Consolidated Revenue and Audit Act, 1931, I certify as the result of my audit that the Statement is correct.

WATSON SELLAR,
Auditor General.

SUMMARIZED STATEMENT OF ORDINARY REVENUE BY MAIN CLASSIFI

	Department	Return on Investments	Privileges, Licences and Permits	Proceeds from Sales	Services and Service Fees
A	Agriculture.....		229,108 29	457,137 06	315,600 51
C	Chief Electoral Officer.....			11 50	
D	Civil Service Commission.....				
E	External Affairs.....		81,319 76	4,766 08	384 55
F	Finance.....	59,029,935 06		5,506 45	31,758 94
G	Fisheries.....		44,528 47	378,977 07	14,277 50
I	Insurance.....			3 65	171,373 02
J	Justice.....		11,300 50	426,150 90	24 00
K	Labour.....			2,067 23	
L	Legislation.....		12,249 52		630 05
M	Mines and Resources.....	47,581 41	415,686 76	183,245 42	173,256 77
MA	Munitions and Supply.....	444,787 95	2,045 85		
N	National Defence—Army Services.....				
NA	—Naval Services.....				
NB	—Air Services.....				
O	National Health and Welfare.....		8,484 57		225,790 36
P	National Revenue.....		23,800 91	3,555 61	362,626 88
PA	National War Services.....				66,099 13
Q	Post Office.....			6,022 48	1,000 00
T	Public Archives.....				
U	Public Printing and Stationery.....			180,111 72	
V	Public Works.....		176,201 44	79,545 75	651,810 68
VA	Reconstruction.....				
W	Royal Canadian Mounted Police.....		901 00	3,443 57	1,043,163 83
X	Secretary of State.....		582,554 25	4,635 14	88,300 84
Y	Trade and Commerce.....	976 19	326,008 05	41,440 64	3,371,449 93
Z	Transport.....	428,965 18	741,427 53	14,976 29	1,024,754 47
ZA	Veterans Affairs.....	796,939 77	222,860 65	2,633 54	
		\$60,749,185 56	\$ 2,883,477 55	\$ 1,794,230 10	\$ 7,542,301 46

CATIONS AND DEPARTMENTS FOR THE YEAR ENDED MARCH 31, 1945

Refunds of Expenditure	Miscellaneous	Other Non-Tax Revenue	Total Non-Tax Revenue	Total Tax Revenue	Total
10,677 35	7,492 49	.....	1,020,015 70	.....	1,020,015 70
.....	200 00	.....	211 50	.....	211 50
535 07	.....	.....	535 07	.....	535 07
6,450 03	290 48	.....	93,210 90	.....	93,210 90
17,060 90	7,878 68	4,586,427 25*	63,678,567 28	7,531,566 74	71,210,134 02
1,609 99	14,518 08	.....	453,911 11	.....	453,911 11
.....	.....	.....	171,376 67	.....	171,376 67
5,300 83	5,322 17	.....	448,098 40	.....	448,098 40
2,228 42	70 97	.....	4,366 62	.....	4,366 62
.....	1 02	.....	12,880 59	.....	12,880 59
121,778 14	22,300 57	.....	963,849 07	62,751 18	1,026,600 25
.....	.....	.....	446,833 80	.....	446,833 80
486 24	467,537 10	.....	468,023 34	.....	468,023 34
.....	73,732 36	.....	73,732 36	.....	73,732 36
.....	309,049 83	.....	309,049 83	.....	309,049 83
421 00	17,449 00	.....	252,144 93	.....	252,144 93
1,540 10	188,229 94	.....	584,753 44	2,146,393,009 95	2,146,977,763 39
54 02	5,935 42	.....	72,088 57	.....	72,088 57
5,101 85	4,171 82	66,055,519 74†	66,071,815 89	.....	66,071,815 89
12 83	.....	.....	12 83	.....	12 83
30 67	.....	.....	180,142 39	.....	180,142 39
25,812 73	4,474 89	.....	937,845 49	.....	937,845 49
3,806 21	.....	.....	3,806 21	.....	3,806 21
26,409 21	33,876 63	.....	1,107,794 24	.....	1,107,794 24
218 52	8,714 05	.....	684,422 80	.....	684,422 80
9,114 99	918 32	.....	3,749,908 12	639,320 48	4,389,228 60
87,022 17	46,368 09	.....	2,343,513 73	.....	2,343,513 73
315,380 23	.....	.....	1,337,814 19	.....	1,337,814 19
\$ 641,051 50	\$ 1,218,531 91	\$ 70,641,946 99	\$ 145,470,725 07	\$ 2,154,626,648 35	\$2,300,097,373 42

*Department of Finance—Bullion and Coinage, \$4,586,427.25.

†Post Office Department—Postal Revenue, \$66,055,519.74.

SUMMARIZED STATEMENT OF APPROPRIATIONS, EXPENDITURES,

—	Department	Appropriations		
		—	Ordinary	Special
A	Agriculture.....	119,142,943 35	9,424,273 61	7,169,126 14
B	Auditor General's Office.....	653,455 00	360,851 39	
BA	Canadian Mutual Aid Board.....	866,066,702 75*		
C	Chief Electoral Officer.....	199,883 39	178,766 22	
D	Civil Service Commission.....	1,037,337 96	460,441 38	
E	External Affairs.....	2,575,067 44	1,910,150 52	
F	Finance.....	708,445,559 47	503,908,848 26	186,444 58
G	Fisheries.....	4,165,997 10	2,159,170 28	54,033 60
H	Governor General and Lieutenant-Governors.....	232,389 48	222,757 23	
I	Insurance.....	192,485 00	185,304 68	
J	Justice.....	6,063,202 34	5,631,914 73	
K	Labour.....	43,603,374 03	19,562,110 07	27,840 50
L	Legislation.....	2,455,119 93	2,264,597 53	
M	Mines and Resources.....	19,420,001 82	12,295,531 52	68,341 57
MA	Munitions and Supply.....	221,999,940 54	2,756,300 63	
N	National Defence—Army Services.....	1,285,089,300 54	44,299 45	
NA	—Naval Services.....	417,659,780 00	13,160 00	
NB	—Air Services.....	1,260,177,834 19	9,834 19	
O	National Health and Welfare.....	4,255,245 90	1,725,262 88	
P	National Revenue.....	20,280,857 81	20,114,268 20	
PA	National War Services.....	27,715,941 00	837,719 50	
Q	Post Office.....	59,767,720 68	54,629,281 07	
R	Prime Minister's Office.....	93,614 92	64,216 82	
S	Privy Council Office.....	2,063,989 16	81,029 59	
T	Public Archives.....	135,021 17	123,557 62	
U	Public Printing and Stationery.....	237,861 68	232,299 03	
V	Public Works.....	23,320,457 13	13,168,726 28	
VA	Reconstruction.....	5,720,529 00	969,205 63	
W	Royal Canadian Mounted Police.....	11,529,519 61	7,182,689 03	
X	Secretary of State.....	1,168,981 70	863,541 43	
Y	Trade and Commerce.....	14,807,414 10	6,699,469 81	
Z	Transport.....	85,511,212 33	18,265,081 66	
ZA	Veterans Affairs.....	117,832,292 11	81,031,272 65	
	Total Expenditures.....	5,333,621,032 63	767,375,932 89	7,505,786 39
	LOANS AND ADVANCES			
	To Railway and Steamship Companies—			
Z	Transport.....	92,167,633 31		
Z	Transport—War (U.K. Financing).....	1,019,143 27		
Z	Transport—War.....	20,764,624 00		
	To Foreign Exchange Control Board—			
F	Finance—War (Section 3).....	265,000,000 00		
	To Sundry Government Agencies—			
	Departmental:			
Y	Trade and Commerce.....	39,331 79	39,331 79	
Z	Transport.....	41,759 53		
ZA	Veterans Affairs.....	20,596,000 00	8,087,246 36	
	Crown Companies:			
F	Finance.....	500,000 00	500,000 00	
F	Finance—War.....	12,662,498 60		
VA	Reconstruction.....	600,000 00	600,000 00	
	To Provincial and Municipal Governments—			
F	Finance.....	16,524,397 49	16,524,397 49	
Z	Transport—War.....	60,000 00		
	To United Kingdom and Other Governments—			
A	Agriculture—War (Section 3).....	10,613,038 35		
BA	Canadian Mutual Aid Board—War (Section 3).....	950,000 00		
	National Defence—War (Section 3)—			
NA	Naval Services.....	2,569,151 43		
NB	Air Services.....	86,016,730 30		
	Miscellaneous—			
F	Finance.....	2,036,479 57	1,113,471 57	
M	Mines and Resources.....	382 81	382 81	
	INVESTMENTS			
F	Finance.....	500,000 00	500,000 00	
Z	Transport—War.....	1,770,000 00		
		534,431,175 45	27,364,830 02	
	War Appropriations—unallotted balance.....	10,534,841 81†		
	Grand Total.....	\$5,878,587,049 89	\$ 794,740,762 91	\$ 7,505,786 39

*For consist of this amount, see the Canadian Mutual Aid Board Section of this Report.

†The 1944-45 War Appropriation of \$3,650,000,000 was supplemented by the sum of \$68,100,000 from the excess credit balance in the Munition Production Allotment Fund of the Department of Munitions and Supply. Such supplementary funds were made available for re-expenditure under authority of sec. 2, War Appropriation Act, No. 2, 1944 and P.C. 63/2662 of April 17, 1945.

Certified correct.

B. G. McINTYRE,
Comptroller of the Treasury.

ETC., BY DEPARTMENTS FOR THE YEAR ENDED MARCH 31, 1945

Expenditures						Lapsed
War	Government Owned Enterprises	Capital Accounts	Write Down of Assets and Other Charges	Adjusting Entries	Total	—
88,053,717 25					104,647,117 00	14,495,826 35
269,319 26					630,170 65	23,284 35
853,544,472 93					853,544,472 93	12,522,229 82
					178,766 22	21,117 17
526,844 79					987,286 17	50,051 79
295,798 19					2,205,948 71	369,118 73
176,519,342 06			25,001,146 00		705,615,780 90	2,829,778 57
407,299 71					2,620,503 59	1,545,493 51
					222,757 23	9,632 25
					185,304 68	7,180 32
44,604 51					5,676,519 24	336,633 10
19,664,331 73					39,254,282 30	4,349,091 73
96,023 83					2,300,621 36	94,498 57
5,813,737 23				36,006 17	18,213,616 49	1,206,385 33
215,844,257 22					218,600,557 85	3,399,382 69
1,261,754,886 29					1,261,799,185 74	23,290,114 80
417,098,882 88					417,112,042 88	547,737 12
1,259,455,861 03					1,259,465,695 22	712,138 97
1,340,438 97					3,065,701 85	1,189,544 05
					20,114,268 20	166,589 61
25,981,837 62					26,819,557 12	896,383 88
1,300,042 78					55,929,323 85	3,838,396 83
19,657 59					83,874 41	9,740 51
1,757,952 70					1,838,982 29	225,006 87
					123,557 62	11,463 55
					232,299 03	5,562 65
6,500,141 71					19,668,867 99	3,651,589 14
2,931,924 01					3,901,129 64	1,819,399 36
3,708,928 99					10,891,616 02	637,903 59
243,721 33					1,107,262 76	61,718 94
7,419,316 41					14,118,786 22	688,627 88
35,094,424 87	1,358,058 03	3,163,752 02		22,400,052 60	80,281,369 18	5,229,843 15
32,758,551 32			324,874 69		114,114,698 66	3,717,593 45
4,418,446,315 21	1,358,058 03	3,163,752 02	25,326,020 69	22,436,058 77	5,245,611,924 00	88,009,108 63
	92,167,633 31				92,167,633 31	
1,019,148 27					1,019,148 27	
20,764,422 60					20,764,422 60	201 40
265,000,000 00					265,000,000 00	
	41,759 53				39,331 79	
					41,759 53	
					8,087,246 36	12,508,753 64
12,662,498 60					500,000 00	
					12,662,498 60	
					600,000 00	
57,453 89					16,524,397 49	
					57,453 89	2,546 11
10,613,038 35					10,613,038 35	
950,000 00					950,000 00	
2,569,151 43					2,569,151 43	
86,016,730 30					86,016,730 30	
					1,113,471 57	923,008 00
					382 81	
					500,000 00	
1,754,581 31					1,754,581 31	15,418 69
401,407,024 75	92,209,392 84				520,981,247 61	13,449,927 84
						10,534,841 81
\$4,819,853,339 96	\$93,567,450 87	\$3,163,752 02	\$25,326,020 69	\$22,436,058 77	\$5,766,593,171 61	\$111,993,878 28

The accounts of Expenditure, which are associated with the foregoing Statement, have been examined under my direction, and subject to the relative observations in my report to the House of Commons made in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931, I certify as the result of my audit that the Statement is correct.

WATSON SELLAR,
Auditor General.

**SUMMARIZED STATEMENT OF WAR EXPENDITURES
TO CLOSE OF FISCAL YEAR 1944-45**

	Department	Amount
A	Agriculture.....	199,179,184 54
B	Auditor General's Office.....	752,067 04
BA	Canadian Mutual Aid Board.....	1,766,147,693 27
C	Chief Electoral Officer.....	5,475 00
D	Civil Service Commission.....	1,819,074 08
E	External Affairs.....	2,071,443 59
F	Finance.....	1,407,182,280 04
G	Fisheries.....	919,938 16
J	Justice.....	272,617 69
K	Labour.....	63,373,628 02
L	Legislation.....	115,070 25
M	Mines and Resources.....	22,006,338 72
MA	Munitions and Supply.....	1,526,888,241 72
N	National Defence—Army Services.....	4,506,675,721 79
NA	—Naval Services.....	1,214,886,061 58
NB	—Air Services.....	3,342,892,546 99
O	National Health and Welfare.....	3,349,652 89
P	National Revenue.....	17,971 85
PA	National War Services.....	55,313,927 21
Q	Post Office.....	2,585,396 91
R	Prime Minister's Office.....	67,649 26
S	Privy Council.....	4,143,273 45
T	Public Archives.....	3,460 00
V	Public Works.....	29,251,671 30
VA	Reconstruction (National Research Council).....	9,296,815 30
W	Royal Canadian Mounted Police.....	18,511,529 28
X	Secretary of State.....	1,047,435 58
Y	Trade and Commerce.....	24,192,860 70
Z	Transport.....	121,960,906 94
ZA	Veterans Affairs.....	72,550,443 01
		14,397,480,376 16
	Less: Proceeds from sale (of surplus war assets) received from War Assets Corporation—see under Department of Reconstruction, page VA—3.....	6,754,793 20
	Total.....	\$14,390,725,582 96

The above departmental totals represent the cumulative War expenditures after applying (a) refunds of Previous Years' War Expenditures received to the close of 1944-45, (b) items classified as War Revenues in 1940-41 and 1941-42, (c) items classified as Miscellaneous War Revenues and Sale of Surplus War Assets in 1943-44, and (d) items classified as Miscellaneous War Revenues, Sales of Surplus War Assets (through departmental channels) and Cash Surpluses from Operations (of certain projects operated through revolving funds), in 1944-45. They do not include outstanding loans and advances made under authority of the various War Appropriation Acts and the War Appropriation (United Kingdom Financing) Act, 1942, to Government-owned companies, private companies and Allied Governments.

A distribution by projects of the amount shown for each department precedes the details of War expenditures in each departmental section hereof. Details of previous years' expenditures and credits by fiscal years will be found in the Annual Reports of the Auditor General for 1940 to 1942 inclusive, and in Public Accounts, 1943 and 1944.

1944-45
DEPARTMENT OF AGRICULTURE
PUBLIC ACCOUNTS

PART II
A

DEPARTMENT OF AGRICULTURE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF AGRICULTURE

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:

Ordinary	9,424,273 61
Special	7,169,126 14
War	88,053,717 25

\$104,647,117 00

A Revenues—

[8b] Consolidated Deficit Account:

Ordinary	1,020,015 70
Special Receipts	1,017,495 62

\$ 2,037,511 32

Receipts and Disbursements—Open Accounts

[3] Loans and Advances 10,613,038 35

[9] Floating Debt 340,670 77

[10] Deposit and Trust Accounts (Dr.) 6,901 25

[12] Deferred Credits (Dr.) 9,080 53

[13] Sundry Suspense Accounts..(Dr.) 21,943 23

\$ 10,613,038 35

\$ 302,745 78

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page A—50.

REVENUES

Comparative Summary

Ordinary Revenue—

1944-45

1943-44

Return on Investments		1,158 77
A Privileges, Licences and Permits	229,108 29	199,243 45
B Proceeds from Sales	457,137 06	404,343 38
C Services and Service Fees	315,600 51	268,064 81
Premium, Discount and Exchange	*	42 63
D Refunds of Expenditure	10,677 35	5,255 66
E Miscellaneous	7,492 49	11,367 25
Total Ordinary	1,020,015 70	889,475 95

Special Receipts—

F Refunds of Previous Years' Special Expenditures.....	29,532 64	117,257 95
G Refunds of Previous Years' War Expenditures.....	987,962 98	1,914,029 41

Grand Total \$2,037,511 32 \$2,920,763 31

* Included in Miscellaneous.

APPROPRIATION AND EXPENDITURES

Details

Ordinary Revenue—

A Privileges, Licences and Permits: Registration and licence fees, \$36,824.33; rentals from employees occupying dwellings on government properties, \$30,703.59; rentals of irrigated lands, \$833.17; other rentals of land, \$100; community pasture fees, \$151,194.44; water charges, \$7,994.13; grazing fees, \$629.50; hay permits, \$618.13; royalties, \$200; miscellaneous, \$11		229,108 29
B Proceeds from Sales: Experimental Farms live stock and produce, \$338,680.73; live stock originally purchased under policies administered by the Production Service, \$30,040.60; live stock and produce under the Prairie Farm Rehabilitation Act, \$19,522.42; other live stock and produce, \$4,807.23; irrigated land, \$9,069.55; salvaged material, \$1,208; tags and labels, \$3,641.90; initial payment on the sale of the Experimental Farm Station at Cap Rouge, Que., \$43,250 (P.C. 4301 of August 30, 1940); second instalment on the sale of the Experimental Farm Station at Rosthern, Sask., \$5,000 (P.C. 5/7263 of September 17, 1943); hides, \$780.16; miscellaneous, \$1,136.47		457,137 06
C Services and Service Fees: Race Track Supervision—difference between receipts and expenses, \$3,633.99; inspection fees, \$283,254.14; record of performance fees, \$20,034.34; fumigation fees, \$500.91; grain cleaning, \$2,674.66; breeding fees, \$662; rental of equipment, \$3,578.85; tree spraying, \$657.94; labour charges, \$593.68; broadcasting, \$10		315,600 51
D Refunds of Previous Years' Expenditures..... This item includes \$594.37 representing receipts from sale of 61 hog scales purchased under authority of P.C. 5/2814 of April 7, 1943.		10,677 35
E Miscellaneous: Fines and forfeitures, \$2,035; livery charges, \$4,656.25; interest, \$548.55; jury fees, \$104; witness fees, \$92.50; premium on foreign exchange transactions, \$41.42; miscellaneous, \$14.77		7,492 49
Total Ordinary		1,020,015 70

Special Receipts—

F Refunds of Previous Years' Special Expenditures: Direct Relief Agreements, \$16; Prairie Farm Rehabilitation, \$224.22; Prairie Farm Assistance, \$10.74; Wheat Acreage Reduction, \$29,281.68		29,532 64
G Refunds of Previous Years' War Expenditures: Sheep Raising Program, \$7,023.02; Purchase of Argentine rape seed and sunflower seed, 1943, \$9,185.22; Dehydration of Vegetables, 1942, \$2,289.45, 1943, \$739; Freight Assistance on Western feed grains, \$4,591.24; Subsidies on Western wheat used as feed for live stock, \$1,807.60; Reserve Stock of Feed Grains—Plan B, \$89.56; Fertilizers Subventions and Freight Allowances, 1943, \$31.80; Joint Seed Program, 1942, \$2,330.35; Dominion Seed Program, 1943, \$604.31; Nova Scotia Apple Agreement, 1944, \$158,912; Premiums on hog carcasses suitable for export to Great Britain, \$79.10; Purchase of creamery butter for storage and export, \$3,172.69; Dehydrated agricultural products—1943, \$737,097.04; Subsidies on milk for the production of butter, etc., 1943, \$15,436.36; Subsidies on fruit to be used in the manufacture of jams, \$4,506.93; Prairie Farm Income, \$2,202.87; Etrich Flax Tow Scutching Machines, \$16,090.92; Vanhauwaert Turbine Tow Scutching Machines, \$16,076.92; Purchase and installation of equipment for dehydration of apples, \$5,696.60		987,962 98

These amounts include proceeds from sales resulting from the various programs pertaining to the War activities of the Department.

Grand Total \$2,037,511 32

Certified correct.

H. BARTON,
Deputy Minister.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
ADMINISTRATION SERVICE					
A-5		Stat. Salary of Minister, Salaries Act. c. 182, R.S...	10,000 00	10,000 00	10,000 00
A-5		Stat. Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
A-6	1	Departmental Administration.....	130,406 00	125,890 01	116,390 83
A-6	2	Publicity and Extension Division.....	103,248 00	101,727 14	104,954 59
A-6	3}	Advisory Committee on Agricultural Services..	3,000 00	2,779 27	1,487 20
	427}				
A-6	4	Contributions to Empire Bureaux.....	36,407 00	33,440 07	33,440 07
SCIENCE SERVICE					
A-7	5	Science Service Administration.....	25,005 00	24,555 87	22,066 63
A-7	6	Animal and Poultry Pathology.....	147,300 00	145,619 19	144,181 42
A-8	7	Bacteriology and Dairy Research.....	44,620 00	43,267 72	42,594 46
A-8	8}				
	457}	Botany and Plant Pathology.....	377,008 00	360,626 62	312,964 63
	428}				
A-9	9	Agricultural Chemistry.....	110,572 00	105,706 04	95,966 87
	458}				
A-9	10	Entomology.....	578,947 00	569,229 94	481,560 64
	459}				
	11}				
A-10	460	Plant Protection.....	301,290 00	296,953 15	282,096 11
	429}				
EXPERIMENTAL FARMS SERVICE					
A-11	12	Experimental Farms Administration.....	61,060 00	60,108 78	58,731 15
A-11	13}	Central Experimental Farm.....	814,087 00	769,744 16	613,497 91
	461}				
A-12	14}	Branch Farms and Stations and Illustration			
	462}	Stations.....	1,593,276 00	1,547,365 61	1,409,265 07
PRODUCTION SERVICE					
A-16	15	Production Service Administration.....	35,445 00	33,539 03	31,842 84
		Health of Animals—			
A-16	16	Administration of Animal Contagious Diseases Act and Meat and Canned Foods Act.	1,848,648 00	1,742,839 13	1,723,884 70
A-19	17	Compensation for Animals Slaughtered.....	372,620 00	191,792 80	359,011 97
A-19	464	Payment of Compensation to owners of animals affected with diseases coming under the operation of the Animal Contagious Diseases Act, which have died or have been slaughtered under circumstances unprovided for under the above Act and Regulations thereunder, in the amounts detailed in the Estimates..	874 00	874 00	728 00
A-20	18	Live Stock and Poultry.....	740,252 00	682,061 14	652,151 11
A-21	19}	Plant Products—Seeds, Feeds, Fertilizers, Insecticides and Fungicides Control, including grant of \$18,900 to Canadian Seed Growers' Association.....	565,345 00	540,822 29	518,440 23
	463}				
A-22	20	Grants to Fairs and Exhibitions, in the amounts detailed in the Estimates.....	65,000 00	65,000 00	65,000 00
A-22	21	Grants to Agricultural Organizations, in the amounts detailed in the Estimates.....	33,500 00	32,500 00	32,500 00

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
MARKETING SERVICE					
A-23	22	Marketing Service Administration.....	106,090 00	100,552 10	98,354 74
A-23	23	Agricultural Economics.....	117,096 00	106,403 50	89,700 48
A-24	24	Dairy Products.....	397,668 00	381,375 53	375,246 83
A-25	25	Subsidies for Cold Storage Warehouses under the Cold Storage Act, and Grants, in the amounts detailed in the Estimates.....	917,474 76	139,855 01	46,936 72
A-26	26	Fruit, Vegetable and Maple Products and Honey, including Grant of \$5,000 to Canadian Horticultural Council.....	580,700 00	580 186 42	530,084 44
A-27	27	Live Stock and Live Stock Products.....	603,707 00	592,933 50	557,608 17
A-28	28	Marketing of Agricultural Products, including temporary appointments that may be required to be made, notwithstanding anything con- tained in the Civil Service Act, the amount available for such appointments not to exceed \$15,000.....	28,000 00	27,312 27	24,715 13
SUPERANNUATION AND RETIREMENT BENEFITS					
A-28	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	7,213 32	7,213 32	4,000 00
Total Ordinary.....			10,757,859 08	9,424,273 61	8,841,402 94
SPECIAL					
A-28	29	Prairie Farm Rehabilitation Act, and Water Storage.....	2,000,000 00	1,918,874 93	1,811,305 27
A-31	Stat.	Prairie Farm Assistance Act, c. 50, 1939.....	1,294,957 83	1,294,957 83	2,577,647 17
A-31	30	Prairie Farm Assistance Act—Administration..	250,000 00	188,155 82	216,777 47
A-31	31	Wheat Acreage Reduction Payments; for ad- ministration expenses in connection there- with, and for temporary appointments that may be required notwithstanding anything contained in the Civil Service Act.....	4,265,000 00	1,967,545 76	30,950,345 72
A-35	32	Assistance to encourage the Improvement of Cheese and Cheese Factories.....	1,800,000 00	1,647,417 66	1,598,869 26
A-35	467	To provide for a preliminary survey of water flow and drainage conditions in the Lillooet Valley, B.C.....	10,000 00	9,421 47	
A-35	468	Agricultural Research Special Projects.....	200,000 00	135,110 89	
A-35	469	Assistance for the replacement of maple pro- duction equipment.....	200,000 00		
A-36	470	Administrative Expenses, Agricultural Prices Support Act, 1944.....	25,000 00	7,641 78	
Expenditures: from appropriations not required for 1944-45.....					33,597 24
Total Special.....			10,044,957 83	7,169,126 14	37,188,542 13
Allotted from the War Appropriation (Details on Page A-37).....			98,340,126 44	88,053,717 25	64,292,780 62
Grand Total.....			\$119,142,943 35	\$104,647,117 00	\$110,322,725 69

ADMINISTRATION SERVICE

Salary of Minister, Hon. J. G. Gardiner, Salaries Act, c. 182, R.S.	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931	\$ 2,000 00

Vote 1 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	98,650 00	98,981 54	98,678 28
Cost of Living Bonus and Other Pay-list Items	8,456 00	9,256 00	9,166 38
Equipment	4,000 00	4,000 00	3,925 10
Miscellaneous	300 00	300 00	124 25
Printing and Stationery	8,000 00	8,000 00	7,210 09
Telephones, Telegrams and Postage.....	3,000 00	3,000 00	1,685 22
A Travelling Expenses	8,000 00	6,868 46	5,100 69
	<u>\$ 130,406 00</u>	<u>\$ 130,406 00</u>	<u>\$ 125,890 01</u>

As of March 31, 1945, there were 55 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus. G. S. H. Barton, Deputy Minister, \$10,000; J. G. Bouchard, Assistant Deputy Minister, \$4,800; H. S. Athey, \$4,000; D. L. Burgess, \$3,720; I. J. Cummings, \$3,720; S. R. N. Hodgins, \$4,800; A. L. Shaw, \$2,700; E. F. Steele, \$4,020; G. A. Trail, \$2,400.

A Travelling expenses of \$300 or over were paid to: Hon. J. G. Gardiner, \$2,264.55; H. S. Athey, \$337.45; G. S. H. Barton, \$676.24; J. G. Bouchard, \$310.70.

Vote 2 Publicity and Extension Division

	Estimates	Allotments	Expenditures
Salaries	70,595 00	69,095 00	68,978 86
Cost of Living Bonus and Other Pay-list Items	8,353 00	8,353 00	8,260 30
Express, Freight and Cartage	3,500 00	3,900 00	3,655 70
Printing and Stationery	10,000 00	8,500 00	8,099 21
Supplies and Materials	3,000 00	5,600 00	5,589 65
Telephones, Telegrams and Postage	2,800 00	2,300 00	1,972 36
A Travelling Expenses	5,000 00	5,500 00	5,171 06
	<u>\$ 103,248 00</u>	<u>\$ 103,248 00</u>	<u>\$ 101,727 14</u>

As of March 31, 1945, there were 45 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus. F. James, \$3,720; R. B. W. Marven, \$2,940; J. S. McGiffin, \$3,000; F. C. Nunnick, \$4,320.

Wages of labourers and casual employees amounted to \$7,919.05.

A Travelling expenses of \$300 or over were paid to: L. Cummings, \$1,171.85; R. B. W. Marven, \$663.01; F. C. Nunnick, \$1,202.88; A. Potvin, \$590.23.

Vote 3 (and Vote 427, Further Supplementary Estimates) Advisory Committee on Agricultural Services

	Estimates	Allotments	Expenditures
Miscellaneous Services, including Travelling Expenses	\$ 3,000 00	\$ 3,000 00	\$ 2,779 27

Vote 4 Contributions to Empire Bureaux

	Estimates	Allotments	Expenditures
Farnham House Laboratory	6,083 33	6,083 33	5,587 50
Imperial Agricultural Bureau	22,050 33	22,050 33	20,253 57
Imperial Bureau of Entomology	5,353 34	5,353 34	4,917 00
Imperial Bureau of Mycology	2,920 00	2,920 00	2,682 00
	<u>\$ 36,407 00</u>	<u>\$ 36,407 00</u>	<u>\$ 33,440 07</u>

The annual contributions agreed upon by the 1936 conference expired with the fiscal year ended March 31, 1942. The conference recommended that, should it be proved impracticable to assemble the next conference

before the autumn of 1941, the existing scale of contributions would be maintained, pending the calling of a conference when circumstances permit. The payments, therefore, represent Canada's usual contributions as follows: Farnham House Laboratory, £1,250; Imperial Agricultural Bureau, £3,875, plus £656 additional for potato research; Imperial Bureau of Entomology, £1,100; Imperial Bureau of Mycology, £600.

The difference between the amounts voted and those expended is due to the fact that the former were calculated at the par rate of exchange, viz. \$4.86 $\frac{1}{2}$, while payment was made at the official rate of \$4.47.

SCIENCE SERVICE

Vote 5 Science Service Administration

	Estimates	Allotments	Expenditures
Salaries	19,545 00	19,350 00	19,345 32
Cost of Living Bonus and Other Pay-list Items	1,460 00	1,525 00	1,521 12
Co-operative Investigations	1,800 00	1,800 00	1,800 00
Printing and Stationery	1,000 00	980 00	782 66
Miscellaneous	50 00	60 00	57 29
Supplies and Materials	50 00	50 00	
Telephones, Telegrams and Postage	200 00	200 00	136 43
Travelling Expenses	900 00	1,040 00	913 05
	\$ 25,005 00	\$ 25,005 00	\$ 24,553 87

As of March 31, 1945, there were 10 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. J. M. Swaine, \$6,900; H. L. Trueman, \$3,480.

Vote 6 Animal and Poultry Pathology

	Estimates	Allotments	Expenditures
Salaries and Wages	113,285 00	107,546 00	106,901 29
Cost of Living Bonus and Other Pay-list Items	9,675 00	9,369 00	9,151 60
Buildings and Lands	1,000 00	1,525 00	1,524 51
A Equipment	500 00	1,100 00	1,008 85
Express, Freight and Cartage	400 00	800 00	662 56
Miscellaneous	2,240 00	2,240 00	2,020 37
Printing and Stationery	2,500 00	1,600 00	1,539 99
Supplies and Materials	13,450 00	19,995 00	19,916 60
Telephones, Telegrams and Postage	250 00	350 00	303 11
B Travelling Expenses	4,000 00	2,775 00	2,590 31
	\$ 147,300 00	\$ 147,300 00	\$ 145,619 19

As of March 31, 1945, there were 54 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus. J. C. Bankier, \$2,700; E. W. Bond, \$2,520; E. A. B. Bruce, \$3,120 (house \$360); R. C. Duthie, \$2,820; R. Gwatkin, \$3,420; L. M. Heath, \$3,660; H. Konst, \$3,180; C. Mackie, \$2,520; C. W. McIntosh, \$3,780; C. A. Mitchell, \$4,320; T. Moore, \$2,700; P. J. G. Plummer, \$3,300; W. E. Swales, \$3,000; C. H. Weaver, \$3,660; A. B. Wickware, \$3,120.

Wages of labourers and casual employees amounted to \$20,758.86.

A Includes the purchase of 1 new car at a net cost of \$947 after deducting an allowance of \$660.76 for 1 used car.

B Travelling expenses of \$300 or over were paid to: C. A. Mitchell, \$390.54; W. E. Swales, \$311.50.

Vote 7 Bacteriology and Dairy Research

	Estimates	Allotments	Expenditures
Salaries and Wages	37,130 00	36,952 00	36,716 07
Cost of Living Bonus and Other Pay-list Items	1,990 00	1,990 00	1,792 21
Equipment	600 00	600 00	527 35
Express, Freight and Cartage	300 00	300 00	67 47
Miscellaneous	450 00	450 00	273 11
Printing and Stationery	800 00	478 00	309 06
Supplies	1,950 00	1,950 00	1,764 45
Telephones, Telegrams and Postage	100 00	100 00	57 09
A Travelling Expenses	1,300 00	1,800 00	1,760 91
	<u>\$ 44,620 00</u>	<u>\$ 44,620 00</u>	<u>\$ 43,267 72</u>

As of March 31, 1945, there were 15 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employee in receipt of war duties supplement is indicated by an asterisk. H. L. Berard, \$2,640; E. G. Hood, \$3,780; *C. K. Johns, \$3,300; A. H. Jones, \$2,520; A. G. Lochhead, \$4,140; R. H. Thexton, \$2,520; M. I. Timonin, \$2,700; A. H. White, \$3,060.

Wages of labourers and casual employees amounted to \$1,864.62.

A Travelling expenses of \$300 or over were paid to: E. G. Hood, \$655.51; C. K. Johns, \$867.76 (paid from War Allotment).

Vote 8 (and (a) Vote 457, Supplementary Estimates; (b) Vote 428, Further Supplementary Estimates) Botany and Plant Pathology

	Estimates	Allotments	Expenditures
Salaries and Wages	278,942 00	278,942 00	274,972 66
Cost of Living Bonus and Other Pay-list Items	20,933 00	21,133 00	21,132 17
A Buildings and Lands	37,000 00	29,500 00	20,293 89
Equipment	5,000 00	3,600 00	3,398 48
Express, Freight and Cartage	600 00	800 00	701 04
Miscellaneous	1,793 00	1,593 00	1,548 47
Printing and Stationery	6,000 00	6,250 00	5,565 67
Rents	3,505 00	3,505 00	3,415 00
Supplies	6,000 00	10,400 00	10,377 44
Telephones, Telegrams and Postage	1,735 00	1,985 00	1,792 31
B Travelling Expenses	15,500 00	19,300 00	17,429 49
	<u>\$ 377,008 00</u>	<u>\$ 377,008 00</u>	<u>\$ 360,626 62</u>

As of March 31, 1945, there were 110 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Date of separation is shown in parenthesis and employees in receipt of war duties supplements are indicated by asterisks.

Salary rate	Salary rate	Salary rate
Berkeley, G. H. \$ 3,240 00	Hildebrand, A. A. 2,400 00	Perrault, J. C. 2,880 00
*Bier, J. E. 2,700 00	Hockey, J. F. D. 3,180 00	Peterson, B. 2,400 00
Broadfoot, W. C. 2,880 00	Howatt, L. J. 2,700 00	Popp, W. 2,400 00
Brown, A. M. 2,400 00	Hurst, R. R. 3,180 00	Racicot, H. N. 3,180 00
Buckley, A. R. T. ... 2,700 00	Johnston, T. 2,880 00	Richardson, J. K. 2,400 00
Chamberlain, G. C. .. 3,180 00	Jones, W. 2,400 00	Russell, R. C. 2,880 00
Connors, I. L. 3,180 00	Koch, L. W. 2,880 00	Sallans, B. J. 2,700 00
Cormack, M. W. 2,700 00	Machacek, J. E. 2,400 00	Sanford, G. B. 3,180 00
Craigie, J. H. 4,620 00	MacLeod, D. J. 3,180 00	*Scott, G. A. 2,820 00
Drayton, F. L. 3,660 00	MacRae, R. 2,700 00	*Senn, H. A. 3,300 00
Fitzpatrick, R. E. 2,400 00	McCallum, A. W. 2,880 00	Simmonds, P. M. 3,240 00
Gordon, W. L. 2,880 00	McLarty, H. R. 3,660 00	Willison, R. S. 2,880 00
Greaney, F. J. 3,180 00	Mead, H. W. 2,400 00	Woolliams, G. E. 2,700 00
Groh, H. 3,180 00	Mounce, I. 3,180 00	
Gussow, H. T. 5,220 00	Newton, M. 3,240 00	
(Feb. 24)	Newton, W. 3,180 00	

Wages of labourers and casual employees amounted to \$42,444.67.

A Includes \$20,180 for construction of a greenhouse at Ottawa.

B Travelling expenses of \$300 or over were paid to: J. E. Bier, \$878.25; J. C. Buckland, \$434.21; R. E. Foster, \$366.25; H. T. Gussow, \$497.44; T. B. Lott, \$315.24; H. N. Racicot, \$484.55; P. J. Salisbury, \$307.55.

Suppliers receiving \$5,000 or more: Lord and Burnham Co., Limited, St. Catharines, Ont., \$20,329.89.

Vote 9 (and Vote 458, Supplementary Estimates) Agricultural Chemistry

	Estimates	Allotments	Expenditures
Salaries and Wages	88,410 00	83,770 00	81,686 09
Cost of Living Bonus and Other Pay-list Items	8,062 00	7,112 00	6,779 20
Buildings and Lands	3,000 00	3,000 00	2,942 98
Equipment	1,500 00	2,800 00	1,666 35
Express, Freight and Cartage	550 00	550 00	498 75
Miscellaneous	350 00	650 00	631 74
Printing and Stationery	1,000 00	2,200 00	1,608 61
Supplies and Materials	6,000 00	8,240 00	8,238 34
Telephones, Telegrams and Postage	200 00	200 00	126 16
A Travelling Expenses	1,500 00	2,050 00	1,527 82
	<u>\$ 110,572 00</u>	<u>\$ 110,572 00</u>	<u>\$ 105,706 04</u>

As of March 31, 1945, there were 40 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employees in receipt of war duties supplements are indicated by asterisks. H. J. Atkinson, \$2,940; A. R. G. Emslie, \$2,700; F. A. Herman, \$3,300; J. T. Janson, \$3,660; *F. B. Johnston, \$2,820; C. H. Robinson, \$4,620; *H. H. Selwyn, \$2,700; C. J. Watson, \$3,660; L. E. S. Wright, \$3,660.

Wages of labourers and casual employees amounted to \$5,407.61.

A L. E. S. Wright received travelling expenses of \$535.60.

Vote 10 (and Vote 459, Supplementary Estimates) Entomology

	Estimates	Allotments	Expenditures
Salaries and Wages	410,619 00	388,469 00	385,007 19
Cost of Living Bonus and Other Pay-list Items	31,132 00	31,132 00	30,886 53
Buildings and Lands	3,248 00	11,563 00	11,558 55
A Equipment	22,753 00	19,393 00	17,097 25
Express, Freight and Cartage	1,832 00	2,972 00	2,970 64
Miscellaneous	8,365 00	8,525 00	8,518 49
Printing and Stationery	5,400 00	8,900 00	7,126 28
Rents	3,550 00	3,570 00	3,569 51
Supplies and Materials	31,231 00	32,882 00	32,880 00
Telephones, Telegrams and Postage	2,944 00	4,168 00	3,860 25
B Travelling Expenses	57,873 00	66,873 00	65,755 25
	<u>\$ 578,947 00</u>	<u>\$ 578,947 00</u>	<u>\$ 569,229 94</u>

As of March 31, 1945, there were 171 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Armstrong, T.	\$ 2,400 00		Maltais, J. B.	2,400 00	603 36
Arnason, A. P.	2,700 00	\$ 611 15	Manson, G. F.	3,300 00	
*Atwood, C. E.	2,820 00	2,092 47	Marshall, J.	3,060 00	
Baird, A. B.	3,660 00		Mathers, W. G.	2,400 00	387 60
Balch, R. E.	3,180 00	875 15	McDunnough, J. H.	4,140 00	488 42
Beall, G. (May 11)	2,400 00		*Painter, R. H.	2,700 00	3,070 77
Bird, R. D.	3,180 00		Patterson, N. A.	2,700 00	
Brown, W. J.	3,180 00		Paul, L. C. (Sept. 19) ...	2,400 00	
Buckell, E. R.	3,180 00	440 65	Peck, O.	2,400 00	333 67
Crawford, H. G. M.	4,320 00		Petch, C. E.	3,180 00	
de Gryse, J. J.	4,140 00	539 38	Pickett, A. D.	3,060 00	
Downes, W.	2,700 00		Prebble, M. L.	2,700 00	541 88
Dustan, A. G.	3,180 00		Reeks, W. A.	2,400 00	
Dustan, G. G.	2,580 00		Richmond, H. A.	2,400 00	823 80
Farstad, C.	2,400 00	596 57	Ross, W. A.	3,660 00	1,115 69
Garlick, W. G. P.	2,700 00		Seamans, H. L.	3,780 00	1,666 68
Glen, R.	2,700 00	725 53	Simpson, L. J. M.	2,700 00	342 30
Glendenning, R.	2,700 00		Smith, R. W.	2,880 00	
Gorham, R. P.	2,700 00	469 63	Spencer, G. J. (Sept. 13)..	2,520 00	
Graham, A. R.	2,400 00		Stewart, K. E.	2,700 00	449 84
Gray, H. E.	3,180 00	693 90	Stirrett, G. M.	3,180 00	445 02
Gregson, J. D.	2,400 00	659 07	Twinn, C. R.	3,180 00	421 62
Hall, J. A.	2,400 00		Venables, E. P.	2,400 00	
Hammond, G. H.	2,400 00	514 73	Walley, G. S.	2,880 00	
Handford, R. H.	2,400 00	482 53	Watson, E. B.	3,180 00	
Hopping, G. R.	2,880 00	426 39	White, R. M.	2,400 00	830 93
King, K. M.	3,660 00	1,041 51	Wishart, G.	2,700 00	

Wages of labourers and casual employees amounted to \$42,878.20.

A Includes the purchase of 4 new cars and 1 new truck at a net cost of \$7,718.30 after deducting an allowance of \$565 for 2 used cars, and the purchase of 2 used motorcycles at a cost of \$700.

B The following employees, whose salary rates were under \$2,400 on that date, received travelling expenses of \$300 or over: D. A. Arnott, \$372.95; A. D. Baker, \$614.82; A. A. Beaulieu, \$515.09; G. A. Bradley, \$326.15; N. R. Brown, \$679.96; P. C. Brown, \$738.39; F. M. Cannon, \$842.74; H. C. Coppel, \$425.29; H. A. Elder, \$340.53; H. S. Fleming, \$334.29; W. B. Fox, \$320.57; L. A. Jacobson, \$952.04; R. R. Lejuene, \$401.92; H. W. Moore, \$447.05; W. A. Nelson, \$438.13; P. W. Riegert, \$774.38; D. A. Ross, \$621.85; R. W. Salt, \$403.98; D. N. Smith, \$714.53; S. J. Smith, \$832.94; A. Wilkes, \$665.87.

Suppliers receiving \$5,000 or more: Geigy Company, Inc., New York, N.Y., \$7,120.65.

Vote 11 (and (a) Vote 460, Supplementary Estimates; (b) Vote 429, Further Supplementary Estimates) Plant Protection

	Estimates	Allotments	Expenditures
Salaries and Wages	207,770 00	204,205 00	203,439 92
Cost of Living Bonus and Other Pay-list Items	19,570 00	20,570 00	20,560 54
Buildings and Lands	500 00	1,625 00	1,246 40
A Equipment	6,300 00	8,100 00	8,046 23
Express, Freight and Cartage	500 00	520 00	518 75
Miscellaneous	550 00	550 00	372 74
Printing and Stationery	7,000 00	9,000 00	7,134 80
Rents and Taxes	700 00	2,000 00	1,600 13
Supplies and Materials	6,600 00	1,700 00	1,190 93
Telephones, Telegrams and Postage	2,800 00	3,000 00	2,828 02
B Travelling Expenses	49,000 00	50,020 00	50,014 69
	<u>\$ 301,290 00</u>	<u>\$ 301,290 00</u>	<u>\$ 296,953 15</u>

As of March 31, 1945, there were 111 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates do not include cost of living bonus. Date of separation is shown in parenthesis. W. A. Fowler, \$2,880; E. W. Harber, \$3,000 (Oct. 1); W. N. Keenan, \$3,780; H. A. U. Monro, \$2,520; H. F. Olds, \$2,880; S. G. Peppin, \$2,520; W. St. G. Ryan, \$2,880; R. W. Sheppard, \$2,520; P. N. Vroom, \$2,520.

Wages of labourers and casual employees amounted to \$1,570.

A Includes the purchase of 4 new cars and 2 used motorcycles at a net cost of \$7,383.64 after deducting an allowance of \$300 for 1 used car.

B Travelling expenses of \$300 or over were paid to: B. Baribeau, \$736.67; P. J. G. Baribeau, \$964.50; N. P. Beaudoin, \$788.64; E. R. Bewell, \$774.45; W. Briggs, \$808.03; E. D. Cairns, \$447.42; H. C. Carmody, \$348.21; A. Charlebois, \$670.33; W. R. Code, \$364.18; C. Copeland, \$778.57; W. A. Cumming, \$928.14; W. W. Douglas, \$483.79; J. G. Ethier, \$983.11; W. S. Fenwick, \$310.60; W. B. Ferguson, \$729.69; A. Finnamore, \$409.21; W. A. Fowler, \$710.34; E. C. Gaudette, \$352.19; J. A. Gervais, \$339.33; C. H. Godwin, \$686.96; F. W. Gregory, \$387.79; F. J. Hudson, \$568.79; M. L. Jardine, \$421.34; C. E. Kearney, \$467.73; W. N. Keenan, \$622.83; W. L. S. Kemp, \$774.59; O. W. Lachaine, \$677.98; W. R. Lapp, \$506.33; R. C. Layton, \$503.55; L. P. LeBrun, \$625.13; E. R. W. Longmoore, \$518.83; R. S. MacGregor, \$373.39; R. F. MacLean, \$373.68; H. S. MacLeod, \$974.42; J. W. Marritt, \$996.27; G. U. McBay, \$554.45; W. M. McCullough, \$533.41; H. L. McLaren, \$507.54; L. E. McNair, \$346.37; C. S. Mellish, \$439.77; H. A. U. Monro, \$714.27; D. L. Moore, \$979.08; H. F. Olds, \$1,667.68; E. Pearson, \$381.82; S. G. Peppin, \$307.72; D. J. Petty, \$674.48; A. W. Rayner, \$520.96; L. L. Reed, \$1,313.21; C. E. Robison, \$647.82; J. Ross, \$330.92; W. G. Ross, \$607.61; W. St. G. Ryan, \$1,214.80; J. W. Scannell, \$1,205.05; R. W. Sheppard, \$397.88; P. L. Tache, \$738.39; D. Tanguay, \$914.75; D. W. Thorne, \$538.40; W. D. Touzeau, \$505.89; F. B. Warnock, \$651.10; R. G. Webber, \$469.95; H. W. Whiteside, \$1,316.06; N. S. Wright, \$424.24; C. E. Wry, \$520.66.

EXPERIMENTAL FARMS SERVICE

Vote 12 Experimental Farms Administration

	Estimates	Allotments	Expenditures
Salaries and Wages	51,960 00	51,610 00	51,177 39
Cost of Living Bonus and Other Pay-list Items	3,600 00	3,950 00	3,903 85
Equipment	300 00	200 00	109 07
Miscellaneous	500 00	100 00	31 31
Printing and Stationery	2,400 00	2,500 00	2,436 98
Supplies and Materials	500 00	900 00	864 43
Telephones, Telegrams and Postage	500 00	500 00	372 07
A Travelling Expenses	1,300 00	1,300 00	1,213 68
	<u>\$ 61,060 00</u>	<u>\$ 61,060 00</u>	<u>\$ 60,108 78</u>

As of March 31, 1945, there were 24 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employee in receipt of war duties supplement is indicated by an asterisk. E. S. Archibald, \$7,500; H. C. Ensor, \$3,480; F. W. Graves, \$3,000; W. F. Hanchet, \$2,700; E. S. Hopkins, \$5,220; T. J. Kendrick, \$2,760; *H. H. Merrill, \$2,640.

A E. S. Archibald received travelling expenses of \$1,027.42 (including \$338.27 charged to Vote 29).

Vote 13 (and Vote 461, Supplementary Estimates) Central Experimental Farm

	Estimates	Allotments	Expenditures
Salaries and Wages	571,090 00	473,350 00	466,943 83
Cost of Living Bonus and Other Pay-list Items	58,597 00	58,597 00	48,918 45
Buildings and Lands	8,520 00	11,480 00	11,477 88
A Equipment	49,370 00	70,870 00	70,847 30
Freight, Express and Cartage	2,105 00	3,205 00	3,198 71
B Miscellaneous	2,520 00	53,970 00	53,962 28
Printing and Stationery	18,450 00	18,450 00	11,573 79
Rents	2,560 00	3,680 00	3,676 13
Supplies and Materials	39,085 00	57,805 00	57,795 15
Feed	16,915 00	17,805 00	17,795 81
Telephones, Telegrams and Postage	1,835 00	1,835 00	1,537 52
C Travelling Expenses	43,040 00	43,040 00	22,017 31
	<u>\$ 814,087 00</u>	<u>\$ 814,087 00</u>	<u>\$ 769,744 16</u>

As of March 31, 1945, there were 145 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Armstrong, J. Maxwell ..\$	3,540 00		*Kalbfleisch, W.	3,300 00	
*Armstrong, J. Morris	3,540 00	\$ 580 31†	Kellett, A.	2,700 00	
Bird, S.	2,700 00		Knowles, G.	2,520 00	
Blair, D. S.	3,180 00	362 60	Lajoie, J. L. P.	2,400 00	706 05
Bowser W. E.	2,700 00		Leahey, A.	3,240 00	1,555 31†
*Boyce, J. H.	2,820 00		Mackay, E. M.	2,700 00	1,014 21†
Braun, E.	2,700 00		*MacRae, N. A.	4,020 00	
Browne, F. S.	3,660 00		*MacVicar, R. M.	2,820 00	
Clayton, J. S.	2,400 00		McGregor, W. G.	3,180 00	463 79
Cowan, P. R.	3,180 00	313 91	Moss, H. C.	2,700 00	
Davis, M. B.	4,620 00	657 52	Muir, G. W.	4,140 00	857 60
Deakin, A.	3,060 00		Munro, S. S.	3,060 00	461 20
Derick, R. A.	3,180 00	495 30	Nelson, N. T.	4,140 00	
*Dickson, W.	2,700 00		Newman, L. H.	4,920 00	692 11
Dimmock, F.	3,660 00		Nowosad, F. S.	2,700 00	
Eaton, E. L.	2,520 00	461 23	Odynsky, W.	2,400 00	
Erdman, R. L.	2,400 00		Oliver, R. W.	2,520 00	
*Farstad, L.	2,400 00	785 15	*Phillips, W. R.	2,820 00	514 12
*Ferguson, W.	2,820 00		Preston, I.	2,520 00	
Fraser, E. B.	3,180 00		*Richards, N. R.	2,400 00	1,092 70
Fraser, J. G. C.	3,660 00	512 30	Ripley, P. O.	3,660 00	
Gfeller, F.	2,580 00		Ritchie, T. F.	3,660 00	
Gilmore, L. E.	2,700 00		Robertson, G.	4,140 00	705 29
Gooderham, C. B.	3,660 00	962 70	*Stobbe, P. C.	2,700 00	
Gutteridge, H. S.	3,180 00		Stevenson, T. M.	4,020 00	887 22
Hill, H.	3,180 00	399 52	Sylvestre, P. E.	3,180 00	
Hunter, A. W. S.	2,700 00		Taylor, A. G.	2,700 00	
Hutchinson, R. J.	3,780 00	990 92	*Whiteside, A. G. O.	3,180 00	

† Travelling expenses paid from other accounts.

Wages of labourers and casual employees amounted to \$171,586.13.

- A Includes the purchase of 17 new cars and 3 new trucks at a net cost of \$31,616.61 after deducting an allowance of \$1,310 for 4 used cars and 1 used truck; 1 milling machine and 1 lathe were purchased at a cost of \$6,787.31; 2 tractors and 1 thresher were purchased at a cost of \$3,341.15.
- B Includes \$50,536.50 paid to the Province of Nova Scotia for the construction of a new dam and aboiteau on the Habitant River near Canning, N.S., the original having been destroyed by exceptionally high tides (see also Vote 14).
- C The following employees, whose salary rates were under \$2,400 on that date, received travelling expenses of \$300 or over: H. Aalund, \$537.47; F. R. Bishop, \$343.45; N. M. Parks, \$825.07; G. B. Whiteside, \$758.36. Suppliers receiving \$5,000 or more: M. N. Cummings, \$7,972.20; Dominion Motors Ltd., \$5,214.69; Lord and Burnham Co., Limited, \$8,163; Maple Leaf Milling Co., Limited, \$10,228.55; R. O. Morris Motors Limited, \$8,406.64; A. R. Williams Machinery Company, Limited, \$6,787.31.

Vote 14 (and Vote 462, Supplementary Estimates) Branch Farms and Stations and Illustration Stations

	Estimates	Allotments	Expenditures
Salaries and Wages	1,080,382 00	1,002,142 00	993,149 51
Cost of Living Bonus and Other Pay-list Items	125,575 00	125,575 00	116,033 51
A Buildings and Lands	55,280 00	55,280 00	53,285 13
B Equipment	73,349 00	91,039 00	91,037 81
Freight, Express and Cartage	11,279 00	13,299 00	13,298 31
C Miscellaneous	12,922 00	41,672 00	41,664 39
Printing and Stationery	30,255 00	30,255 00	11,757 84
D Rents	26,922 00	26,922 00	24,049 52
Supplies and Materials	91,645 00	118,155 00	118,151 85
Feed	41,870 00	41,870 00	37,887 67
Telephones, Telegrams and Postage	7,650 00	9,950 00	9,933 13
E Travelling Expenses	36,147 00	37,117 00	37,116 94
	<u>\$1,593,276 00</u>	<u>\$1,593,276 00</u>	<u>\$1,547,365 61</u>

As of March 31, 1945, there were 297 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adamson, R. M.	\$ 2,580 00		Kelsall, A.	3,420 00	
Albright, W. D.	2,520 00		(house \$420)		
*Atkinson, F. E.	3,300 00	\$ 414 78†	Kemp, H. J.	3,180 00	376 24
Bailey, C. F.	3,420 00	391 80	Kerr, W. L.	2,820 00	339 51
(house \$420)			Kinsman, F. B.	2,700 00	1,049 36
Baird, W. W.	3,420 00	338 89	Lawrence, A. (May 1) ..	2,400 00	
(house \$420)			Leslie, W. R.	3,420 00	
Ballantyne, J. P. S.	3,120 00		(house \$420)		
(house \$360)			MacKenzie, J. M. F.	2,520 00	
*Barrett, A. E.	2,700 00	812 32	Mann, A. J.	2,520 00	
Belzile, J. A.	2,820 00	465 66	Matthews, G. D.	3,660 00	
(house \$360)			McPhail, M. J.	2,940 00	
Belzile, J. D. (Nov. 2) ..	2,700 00		(house \$360)		
Bligh, R. D. L.	2,820 00	312 46	Montreuil, J. E.	3,420 00	
Bordeleau, R.	3,480 00		(house \$420)		
Breakey, W. J.	2,520 00		Moynan, J. C.	4,140 00	492 58
Brown, D. A.	2,700 00	369 61	Murwin, H. F.	3,660 00	466 43
Buckley, G. F. H.	2,700 00		Newton, R. G. V.	3,120 00	
Byers, J. W. F.	2,700 00	383 73	(house \$360)		
Chester, H.	2,400 00		Palmer, A. E.	2,820 00	
Clark, J. A.	3,420 00		Palmer, R. C.	3,660 00	
(house \$420)			*Parent, R. C.	2,700 00	840 91
Clarke, M. F.	2,580 00	347 51	Pelletier, J. R.	3,540 00	
Clarke, S. E.	2,700 00		Peterson, R. F.	3,180 00	
Cram, W. W.	2,400 00		*Platt, A. W.	2,400 00	
Davidson, J. G.	2,520 00		Rasmussen, H. K. C.	2,700 00	700 53**
Delong, G. E.	2,820 00		Reed, F. H.	3,660 00	
*Denike, G. N.	2,760 00	1,195 62	Richardson, W. S.	2,520 00	
Edwards, C. A.	2,700 00		Ste. Marie, C. E.	3,180 00	323 81
*Eidt, C. C.	3,780 00	2,056 15†	Ste. Marie, J. U. A.	3,420 00	418 38
Fairfield, W. H.	4,140 00	396 72†	(house \$420)		
Fleming, W. M.	2,700 00		Schurman, D. C.	2,520 00	
Gibson, W. H.	3,420 00		Stacey, E. C.	2,400 00	353 07
(house \$420)			*Stinson, F. A.	2,820 00	371 23
Girard, J. H.	2,400 00		*Strachan, C. C.	2,640 00	
Goring, E. T.	2,520 00		Thomson, L. B.	4,140 00	2,258 79**
Goulden, C. H.	4,140 00		Tinline, M. J.	3,120 00	
Gunn, C. K.	2,940 00	371 07	(house \$360)		
Hall, E. R.	2,700 00		Tinney, B. F.	2,520 00	
Hargrave, H. J.	3,060 00	1,512 90**	Tisdale, E. W.	2,700 00	389 02**
(house \$360)			Van Nice, E.	2,520 00	
Haslam, R. J.	2,820 00		Walker, J.	3,300 00	
Hay, W. D.	2,400 00		Welsh, J. N.	3,180 00	
Hicks, W. H.	3,420 00		White, W. J.	3,060 00	
(house \$420)			Wilson, H. E.	2,820 00	
Hilton, S. A.	2,520 00	387 83	Wilson, R. M.	2,520 00	
Hopper, R. M.	2,820 00	493 84	Woods, J. J.	3,000 00	
Hutton, F. V.	3,300 00		Young, L. C.	2,520 00	505 01

† Travelling expenses paid from War Allotment.

** Including travelling expenses paid from Vote 29.

Wages of labourers and casual employees amounted to \$417,831.22.

- A Includes \$30,000 for land to be used for research activities.
- B Includes the purchase of 7 tractors and 1 trailbuilder at a cost of \$16,849.80; 4 cars were purchased at a net cost of \$4,845.52 after deducting allowances of \$2,145.50 for 5 used cars.
- C Includes an additional \$10,200 paid to the Province of Nova Scotia for the construction of a dam and aboiteau as referred to in Vote 13; also \$11,173.58 for the rental of a dragline, bulldozer and shovel.
- D Includes payment for rental of 145 Illustration Stations, \$17,875.
- E The following employees, whose salary rates were under \$2,400 on that date, received travelling expenses of \$300 or over: J. W. Abbot, \$1,433.12; O. Allard, \$510.64; C. H. Anderson, \$373.25; L. J. Bellefleur, \$820.94; J. L. Bolton, \$380.61; J. E. Britton, \$441.12; F. S. Brown, \$633.90; W. T. Burns, \$318.55; R. Caron, \$605.60; L. M. Casserly, \$437.93; P. E. Cote, \$493.20; A. Courcy, \$479.52; M. F. Cowan, \$584.72; F. X. Gosselin, \$719; R. M. Hall, \$1,383.47; J. K. Knights, \$662.41; G. R. Thorpe, \$320.58.
- Suppliers receiving \$5,000 or more: Anderson's Lumber Yard, \$8,108.17; Canadian Fairbanks-Morse Company Limited, \$5,228.36; Geo. W. Crothers, Limited, \$5,680; Imperial Oil Limited, \$10,943.51; Wm. Stairs, Son & Morrow, Limited, \$7,820.98.

EXPERIMENTAL FARMS

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES FOR 1944-45 AND 1943-44

Farm or Station	Revenues			Expenditures		
	1944-45		Increase or *Decrease	1943-44		Increase or *Decrease
	\$	cts.		\$	cts.	\$
Central Farm.....	51,616	22	1,517 86*	829,852	94	157,623 88
Nova Scotia—						
Kentville.....	14,622	54	1,845 30	67,267	13	8,580 60*
Nappan.....	13,568	76	1,295 68*	52,262	87	8,125 74*
Prince Edward Island—						
Charlottetown.....	5,208	45	141 93	49,996	35	8,538 90
Summerside.....	1,345	05	1,679 22*	28,931	32	8,784 57
New Brunswick—						
Fredericton.....	10,500	59	3,760 50*	57,705	40	581 24*
Quebec—						
Ste. Anne de la Pocatiere.....	15,404	20	398 05*	54,148	70	672 17*
Lennoxville.....	17,803	29	561 00*	51,372	56	2,808 29
L'Assomption.....	6,437	92	181 94	45,074	65	930 25
Normandin.....	7,187	97	489 46*	27,472	63	74 61*
Ste. Clothilde.....	2,678	93	1,057 85	11,199	06	1,494 20
Cap Rouge.....	(1) 43,250	00	43,250 00			
Ontario—						
Harrow and Delhi.....	22,028	44	4,249 81	65,813	40	3,765 12
Kapuskasing.....	13,964	97	264 19*	52,054	56	7,890 65*
Manitoba—						
Winnipeg (Rust Research Lab.).....	14 21		14 21*	24,243	36	1,791 77
Morden.....	20,612	65	7,691 95	57,598	13	1,487 26
Brandon.....	17,359	56	5,170 94*	50,282	05	1,714 87
Saskatchewan—						
Saskatoon (Forage Crops Lab.).....	21,602	95		15,543	46	259 89*
Indian Head and Regina.....	4,143	60	2,511 80	50,759	34	1,207 55
Indian Head (Forest Nursery Stn.).....	9,516	57	784 47	29,757	74	1,827 81
Melfort.....	14,748	03	2,160 27	24,181	04	1,978 50
Scott.....	1,177	47	1,001 41*	50,367	78	4,009 09
Sutherland (Forest Nursery Stn.).....	(1) 5,000	00	231 63	22,591	65	45 47
Rosthern.....	22,570	98		60,449	50	
Swift Current.....			8,830 82			8,223 88
Alberta—						
Lethbridge.....	17,880	35	5,246 47*	73,193	96	32,850 37
Lacombe.....	17,114	45	2,121 27	52,490	70	165 23*
Manyberries.....	4,477	72	98 21*	26,619	17	1,727 32*
Beaverlodge.....	6,003	49	1,682 74	23,649	84	2,263 99
Ft. Vermilion.....	567	20	1,028 09*	6,131	68	1,453 33

British Columbia—	11,338 70	12,220 64	881 94*	68,744 71	72,613 34	3,868 63*
Summerland and Kelowna.....	15,046 98	16,570 89	1,523 91*	45,332 60	39,928 23	5,404 37
Agassiz.....	1,947 14	1,557 47	389 67	15,052 32	9,773 35	5,278 97
Smithers.....	4,896 64	4,973 83	77 19*	33,285 39	29,911 40	3,373 99
Saanichton.....	4,713 31	5,629 32	916 01*	39,687 58	28,495 25	11,192 33
Prince George.....	.....	.....	.....	29,998 84	9,779 59	20,219 25
Sub-Stations.....	90	38 95	38 05*	99,182 81	100,134 85	952 04*
Illustration Stations.....	.....	.....	.....	(2) 42,354 53	.....	42,354 53
Marshall Rehabilitation.....	.....	.....	.....	.....	.....	.....
Totals.....	422,336 02	371,166 96	51,169 06	2,377,218 55	2,081,494 13	295,724 42

Expenditures in 1944-45 were charged as follows:

Vote—	
12 Experimental Farms Administration.....	60,108 78
13 Central Experimental Farm.....	769,744 16
14 Branch Farms and Stations.....	1,547,365 61
Illustration Stations.....	
Total.....	\$2,377,218 55

(1) Part payment for sale of Illustration Station.
(2) Additional expenditure amounting to \$50,536-50 included under Central Farm.

NOTE.—Other expenditures for maintenance of and repairs to buildings are made through the Department of Public Works.

PRODUCTION SERVICE

Vote 15 Production Service Administration

	Estimates	Allotments	Expenditures
Salaries	28,995 00	29,995 00	29,419 64
Cost of Living Bonus and Other Pay-list Items	4,000 00	3,000 00	2,843 25
Miscellaneous	50 00	50 00	15 32
Supplies and Materials	100 00	100 00	34 51
Printing and Stationery	1,000 00	1,000 00	613 30
Telephones, Telegrams and Postage	300 00	300 00	50 18
A Travelling Expenses	1,000 00	1,000 00	562 83
	<u>\$ 35,445 00</u>	<u>\$ 35,445 00</u>	<u>\$ 33,539 03</u>

As of March 31, 1945, there were 18 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus. R. S. Hamer, \$6,900; H. A. Kelly, \$2,400.

A H. A. Kelly received travelling expenses of \$321.31.

Vote 16 Health of Animals—Administration of Animal Contagious Diseases Act, and Meat and Canned Foods Act

	Estimates	Allotments	Expenditures
Salaries and Wages	1,373,225 00	1,373,225 00	1,310,363 33
Cost of Living Bonus and Other Pay-list Items	107,053 00	107,053 00	92,432 62
Buildings and Lands	2,000 00	2,000 00	1,825 59
A Equipment	14,420 00	14,420 00	7,440 48
Express, Freight and Cartage	4,300 00	4,300 00	3,845 81
Miscellaneous	14,000 00	17,500 00	17,137 04
Professional Services, including Medical and Legal Fees	1,150 00	1,150 00	1,080 23
Printing and Stationery	22,000 00	22,000 00	17,135 59
Rents	6,500 00	6,500 00	6,154 14
Supplies	27,000 00	27,000 00	25,336 54
Telephones, Telegrams and Postage	17,000 00	18,700 00	17,637 92
B Travelling Expenses	260,000 00	254,800 00	242,449 84
	<u>\$1,848,648 00</u>	<u>\$1,848,648 00</u>	<u>\$1,742,839 13</u>

As of March 31, 1945, there were 636 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Allan, A. W.	\$ 2,520 00	\$ 1,460 97	Blyth, R.	2,880 00	1,345 49
Ambridge, W. G.	2,400 00		Boast, C. R.	2,520 00	824 90
Andrew, A. T.	2,520 00	429 39	Boast, R. D.	2,640 00	
Andries, A. J.	2,520 00	1,026 05	Bonin, G. M. B. O.	2,520 00	
Armstrong, F. R.	2,880 00	355 05	(Oct. 1)		
Armstrong, J. H. O.	2,700 00	502 49	Bovaird, J. R.	2,640 00	764 31
Barker, M.	4,320 00		Bowerman, R. J.	2,640 00	
Baskette, W. D.	2,520 00	894 40	Bowie, J. S.	2,760 00	
Batty, W. C.	2,520 00		Boyer, J. A.	2,760 00	462 78
Beauchemin, G.	2,760 00	1,435 78	Bright, S. G. (Oct. 22) ...	2,760 00	
Beaudry, J. E.	2,640 00	968 62	Brossard, G. A.	2,640 00	1,304 34
Beaver, N. G.	2,520 00	752 71	Brown, E. L.	2,700 00	902 13
Beggs, R. E.	2,640 00		Browne, G. N.	2,520 00	
Bennett, J. E.	2,520 00	1,372 73	Brunet, O.	2,640 00	1,546 67
Bett, T. P.	2,520 00		Cain, C. S.	2,520 00	
Bilyea, R. J.	2,520 00		Caldwell, H. L.	2,640 00	1,000 49
Blackwood, A. C.	2,760 00	844 67			

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Carey, J. C.	2,640 00		Hebert, H. G.	2,640 00	1,917 07
Carey, M. L.	2,640 00	659 08	Higginson, J. W.	2,520 00	1,056 58
*Carlson, E. E.	2,700 00		Hill, S. A.	2,520 00	
Catley, S. L. C.	2,520 00	362 95	Hodgins, W. C.	2,520 00	
Catt, R. B.	2,520 00	1,467 02	*Hoey, W. J.	2,700 00	
Chagnon, J. E. M.	2,880 00		Hogan, J. D.	2,520 00	
Chapman, C. H.	2,400 00		Hopkins, A. W.	2,520 00	1,319 80
*Chapman, R. G.	2,580 00		*Horsland, J. E.	2,760 00	
Charest, P.	2,520 00		*Houston, J. E.	2,640 00	
Chester, K. B. L.	2,520 00	1,774 97	Howden, W. L.	2,520 00	
Childs, T.	2,700 00	878 31	Howell, H. N.	2,520 00	872 00
Christian, I.	2,880 00		Hughes, J. T. M.	2,520 00	
Christie, N. D.	3,000 00	477 52	*Hyslop, H. T.	2,760 00	
Christie, V. V.	3,000 00	461 85	Irwin, I. B.	2,520 00	1,447 77
Clarkson, W.	2,520 00	1,829 97	Jacob, P. F. (May 1)	2,580 00	
Clegg, R. (Nov. 22)	2,520 00		James, N. V.	2,520 00	2,351 14
Colebourn, H.	2,520 00		Jelly, G. A.	2,520 00	2,139 60
Coleman, N. J.	2,520 00		Jobin, J. E. L.	2,520 00	2,078 84
Coliton, C.	2,520 00		Jones, F. O.	2,520 00	
Collacutt, G. H.	2,520 00	1,351 74	Julien, R.	2,640 00	2,207 05
Corbett, E. R.	2,880 00		*Jull, G. N.	2,640 00	
Cornish, T. J.	2,520 00	1,414 74	Kaine, J. C. M.	2,520 00	
Couture, J. N. L.	3,000 00	1,098 21	Kee, N. N. R.	2,520 00	453 53
Cowan, H. W.	2,640 00	987 01	Kelly, R. W.	2,520 00	1,302 10
Cowie, R. G.	2,520 00	1,533 41	Kesten, S. H.	2,520 00	1,635 36
Daigneault, F. A.	2,520 00	559 92	Kime, W.	3,000 00	
Davidson, J. G.	2,520 00	723 80	Labelle, G. T.	2,880 00	601 89
Davidson, W. B.	2,520 00	2,109 38	Labelle, J. A.	2,520 00	1,710 87
Davison, S. A.	2,640 00		Laberge, J. E. G.	2,520 00	492 09
Dellert, R. B.	2,520 00		Laberge, L.	2,640 00	1,346 30
Derome, C. E.	2,760 00	454 50	Langevin, J. O.	3,240 00	
Diamond, D. L. (Jan. 19) ..	2,520 00		Latimer, C.	2,520 00	
Dixon, H. L. (Jan. 24) ...	2,520 00		Lay, R. H.	3,780 00	363 79
Drennan, W. J.	2,520 00	1,035 17	Leadbeater, J. A.	2,880 00	
Dufresne, J. B. A.	2,520 00	1,294 88	Leblond, J. E.	2,820 00	1,141 41
Edge, G. A. (Dec. 15)	2,520 00		Lefebvre, F.	2,520 00	546 42
Edwards, C. L.	2,760 00	674 32	Lefebvre, J. H. G.	2,520 00	1,316 03
Ellah, J. N.	2,520 00	446 59	Lemieux, J. E. G.	2,640 00	1,343 14
English, D. N.	2,520 00		Lemieux, J. U.	2,520 00	491 13
Evans, J. F.	2,520 00		Lennon, J.	2,520 00	
Fasken, J. W. R.	2,760 00	1,117 42	Leslie, F. J.	2,520 00	763 53
Ferris, L. H.	2,520 00	1,714 60	Lowrie, M. I.	2,520 00	315 05
Fisher, J. R. (July 21) ...	2,520 00		Lundie, A. C.	3,000 00	521 86
Flook, B. C.	2,520 00	806 87	MacDonald, H. E.	2,640 00	422 14
Forbes, H. L.	2,520 00	660 60	MacDonald, J. G. (Feb. 1) ..	2,880 00	
Foster, O. A.	2,640 00		MacDougall, W. F.	2,520 00	2,546 52
Fox, R. G. D.	2,520 00	1,311 52	Mack, J. S.	2,520 00	963 25
*Frame, A. S.	2,640 00		MacLennan, J. C.	2,880 00	
Frank, J. W. (Dec. 6)	2,640 00		Maconachie, C. O.	3,660 00	
Gagnon, J. G.	2,580 00	1,468 39	(Feb. 12)		
Gauvin, E. C.	2,880 00		MacPhie, H. H.	2,520 00	
Gear, J. W. H.	2,640 00		Mahaffy, N. L.	2,520 00	1,484 27
Gibson, A. B.	2,520 00	1,229 74	Mandley, E. G. (May 1) ..	2,520 00	
Gibson, H. H.	2,520 00	774 58	Marcil, J. A.	2,640 00	1,547 76
Giebelhaus, S. P.	2,520 00		Marriott, W. H.	2,760 00	
Gilbert, R. T.	2,520 00	1,128 85	Mason, R. M.	2,640 00	
Gleason, J. L.	2,520 00	1,323 83	Mathews, F.	2,520 00	
Gonneville, J. A. L.	2,580 00		McCaskill, A. W.	2,520 00	989 07
*Goyer, H.	2,580 00		McClenaghan, R. J.	2,640 00	
Gruer, D.	2,520 00	724 81	McConnell, J. C.	2,520 00	2,112 18
Hall, O.	3,660 00		McDonald, H. G.	2,520 00	881 93
Hanmore, G. S.	2,640 00		McEwen, A. E.	2,640 00	
Harrop, E. N.	2,520 00	1,690 16	McFarlane, A. M.	2,520 00	1,563 21
Haslett, S. J.	2,520 00	667 21			

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
McKee, S. C.	2,520 00		Schilt, C. C.	2,520 00	963 93
McKenzie, P. G.	2,640 00	368 40	Schnell, F. H.	2,520 00	
McLeish, V.	2,520 00		*Seymour, Wm.	2,820 00	
McLellan, D. J.	2,880 00		Shepherdson, J. S.	2,520 00	1,115 37
McLellan, J. A.	2,520 00	553 03	Shonyo, J. H.	2,880 00	925 05
Meilleur, J. U. V.	2,700 00		Simard, P. E.	2,520 00	1,187 22
Midwinter-Steane, F.	2,520 00	1,147 24	*Skelton, R. T.	2,580 00	
*Mignault, J. N. E.	2,520 00		Smith, F. W. B.	3,000 00	1,236 79
*Milner, R. J.	2,760 00		Smith, J. W. (July 25) ..	2,520 00	
Monroe, A. R.	2,520 00	1,395 68	Snyder, O. A. K.	2,520 00	573 82
Morgan, C. E.	2,520 00	735 11	Sorel, J. E.	2,520 00	1,362 12
*Morris, A. P.	2,700 00		Speirs, W.	2,520 00	1,567 34
Morrow, J. J.	2,520 00	337 80	Sproston, H.	2,640 00	
Moynihan, W.	3,240 00	1,456 42	Stanford, J. A.	2,640 00	1,251 72
Mustard, H. W.	2,880 00	1,417 45	Steen, C. M.	2,640 00	2,264 56
*Mutrie, R. D.	2,580 00		Steen, J.	2,880 00	565 26
Nadeau, J. A. R.	2,520 00	714 75	Stevens, W. W.	2,520 00	
Naismith, J. W.	2,520 00	794 38	Stobart, A.	2,640 00	847 18
Neely, M. J.	2,520 00	1,194 94	Stoneman, W. J.	2,520 00	1,613 52
Nesbitt, J. E.	2,520 00	1,250 78	Storey, H. C.	2,880 00	610 08
Nichol, G. A.	2,520 00		Stuart, J. M.	2,760 00	555 62
Nicholls, W. E.	2,520 00		Stubbs, W. F. R.	2,520 00	1,134 17
Norton, W. M.	2,520 00		Swaill, L. H.	2,760 00	
*Notting, E. S.	2,820 00	682 19	Tanner, A. C.	2,760 00	
O'Brien, R. B.	2,520 00	1,636 91	Taylor, M. H. (Dec. 1) ..	2,830 00	
Owers, A. E.	2,520 00	492 34	Tennant, W.	2,520 00	565 06
Parmiter, F.	3,000 00	1,186 15	Theoret, J. A.	2,640 00	2,163 53
Patton, W. T.	2,520 00		Theoret, J. H.	2,640 00	1,225 31
Penhall, G. R.	2,520 00	977 06	Thomas, E. B.	2,520 00	
Perry, J. N.	2,760 00		Thomson, W. G.	2,760 00	
*Pook, G. G.	2,760 00		Towill, F. W.	2,520 00	2,124 66
Priestley, P.	2,760 00		Trudeau, J. L.	2,640 00	
Purdy, J. W.	2,880 00		Trudel, J. H. M.	2,520 00	1,899 53
Racicot, R.	2,520 00		Tupling, R. G.	2,520 00	
Reckin, C. E.	2,520 00	2,258 58	Turner, J. R.	2,400 00	
Reed, O. J.	2,520 00		Twiss, R. I.	2,520 00	1,169 68
Ricard, J. A. H.	2,520 00	1,766 14	Waggoner, L. R.	2,400 00	
Richardson, C. H.	2,640 00	487 76	Wagner, A. C.	2,520 00	1,791 29
Rivington, R. H.	2,520 00	1,850 54	Wall, S. L.	2,520 00	761 21
Robert, J. E. G.	2,520 00	482 11	Watt, H. J.	2,520 00	1,625 35
Robertson, A.	2,520 00	497 00	Way, A. J.	2,520 00	2,013 13
Robertson, D. M.	2,760 00	360 10	Wheatley, R. H. B.	2,520 00	
Robson, I.	2,520 00	1,224 05	White, A. A.	2,520 00	1,616 22
Rose, G. A.	3,000 00	1,535 16	Willick, E. A.	2,520 00	
Ross, W. A.	2,760 00		Wood, F.	2,880 00	
Saint, F. F.	2,520 00	1,002 98	Young, C.	2,520 00	456 99
Salisbury, E.	2,520 00	494 25	Younghusband, A. W.	2,520 00	
Scafe, D. C.	3,000 00		Younghusband, H. M.	2,640 00	1,239 63

Wages of labourers and casual employees amounted to \$22,255.75.

A Includes the purchase of 5 new cars at a net cost of \$6,313.02 after deducting allowances of \$1,665 for 3 used cars.

B The following employees, whose salary rates were under \$2,400 on that date, received travelling expenses of \$300 or over: R. Bellevance, \$1,512.87; F. J. Berrigan, \$1,121.31; E. Brassard, \$388.07; E. A. Browne, \$407.96; F. W. Buckle, \$550.76; R. L. Burns, \$409.79; E. C. Chamberlayne, \$581.70; W. M. Clarkson, \$1,829.97; F. D. H. Clement, \$437.06; F. Collin, \$309.98; G. Colpron, \$351.05; L. Cousineau, \$477.53; H. W. Craig, \$1,320.21; W. T. Cumming, \$671.67; J. C. Dalton, \$503.95; L. J. E. Denis, \$522.99; V. Desilets, \$812.35; J. D. Donnelly, \$391.15; J. R. Durand, \$443.76; J. R. English, \$1,583.04; J. P. R. Filion, \$473.39; M. A. Frenette, \$351.48; J. R. Fulcher, \$1,000.32; R. G. Gahagan, \$751.73; G. B. Galarneau, \$463.20; S. L. Gilson, \$578.38; E. W. Gray, \$1,653.79; P. F. Hanlon, \$1,083.49; R. J. Hann, \$355.04; W. T. Harrison, \$366.88; A. E. Hawkins, \$384.64; J. N. P. Hebert, \$566.92; S. Herrick, \$1,361.88; C. K. Hetherington, \$507.83; F. W. Hughes, \$1,091.49; E. E. Jasmen, \$568.59; J. Johnstone, \$315.16; W. V. Jones, \$497.45; V. C. Kealey, \$1,028.36; W. Kininmonth, \$556.06; H. E. Knapp, \$1,775.29; B. Labrosse, \$400.32; R. S. Lambert, \$431.65;

J. B. A. Lasalle, \$1,007.27; M. M. LeBlanc, \$1,069.93; J. H. Leslie, \$491.80; A. E. Lewis, \$1,504.86; J. C. Lomas, \$776.74; H. Lord, \$414.24; R. S. MacDonald, \$2,267.63; W. P. Martin, \$708.16; R. Masse, \$1,214.93; W. A. McCracken, \$1,812.93; W. J. McDonnell, \$378.88; A. C. McLean, \$1,093.31; W. F. Mitchell, \$644.60; L. Moore, \$740.23; G. E. Myers, \$3,247.95; W. C. Newby, \$515.14; C. P. O'Connell, \$1,705.18; W. P. O'Connor, \$982.68; L. Paquin, \$715.95; M. E. Payette, \$351.85; D. J. Perdue, \$2,682.36; N. H. Peter, \$697.48; G. Porlier, \$682.03; J. C. Porter, \$937.88; V. E. Prest, \$411.47; R. H. J. Privee, \$646.93; F. O. Read, \$1,394.18; A. E. Rice, \$371.61; S. Riendeau, \$1,223.64; R. J. Riley, \$368.14; J. A. G. Roy, \$1,673.80; M. J. Schmidt, \$339.36; L. R. Schnett, \$1,146.24; W. J. Scott, \$1,673.79; J. N. See, \$2,027.22; J. C. Selke, \$805.72; R. I. Sinclair, \$1,894.04; T. H. Spence, \$2,118.58; H. C. Spencer, \$1,183.69; H. C. Stevens, \$1,068.90; I. J. Stinson, \$1,094.75; W. J. Storry, \$577.50; J. L. Sylvain, \$716.92; D. W. Thompson, \$2,265.55; S. N. Thompson, \$552.49; H. J. M. F. Troalen, \$1,896.52; R. Troalen, \$1,085.35; J. O. D. Trudel, \$634.75; J. O. Turnbull, \$676.62; H. M. Underwood, \$710.68; P. Villeneuve, \$342.69; K. F. Wells, \$2,119.08.

Suppliers receiving \$5,000 or more: Jensen Salsbery Laboratories, Inc., \$5,108.22; Ketchum Manufacturing Co., Limited, \$12,184.27.

Vote 17—Health of Animals—Compensation for Animals Slaughtered.....	372,620 00
Expenditures.....	\$ 191,792 80

These expenditures represent compensation to owners of cattle and other animals slaughtered in the control and eradication of contagious diseases, as provided in the Animal Contagious Diseases Act. The basis of compensation is two-thirds of the market value of the slaughtered animal as determined by a departmental inspector, but within certain limits stated in the Act.

The following is a distribution of expenditure by provinces: Prince Edward Island, \$146; Nova Scotia, \$3,552; New Brunswick, \$100; Quebec, \$50,918; Ontario, \$110,068.20; Manitoba, \$20,161; Saskatchewan, \$6,199; Alberta, \$396.60; British Columbia, \$252.

Vote 464 Health of Animals—Payment of compensation to owners of animals affected with diseases coming under the operation of the Animal Contagious Diseases Act, which have died or have been slaughtered under circumstances unprovided for under the above Act and Regulations thereunder, in the amounts detailed in the Estimates

	Estimates	Expenditures
Kennie, Merton and Sons, Kentville, N.S.	72 00	72 00
Morash, Allison, Dartmouth, N.S.	36 00	36 00
Alain, Nap, Ancienne Lorette, Que.	32 00	32 00
Auger, Ovide, Bromptonville, Que.	36 00	36 00
Belanger, Amedée, Cap St. Ignace, Que.	130 00	130 00
Blais, Ernest, Delagrave, Que.	12 00	12 00
Desharnais, Gerard, Rapide de L'Original, Que.	12 00	12 00
Dorval, Joseph, Abenakis, Que.	30 00	30 00
Hebert, Hector, St. Leonard d'Acton, Que.	6 00	6 00
Labrecque, Ovila, Armagh, Que.	38 00	38 00
Lacoursiere, Joseph, Batiscan, Que.	36 00	36 00
Madore, Thomas, St. Malo d'Auckland, Que.	36 00	36 00
Miquelon, Ernest, Danville, Que.	36 00	36 00
Plante, Alderic, St. Magloire, Que.	34 00	34 00
Rochette, Mrs. Elzear, Neuville, Que.	30 00	30 00
Rosa, Adelard, Lac Megantic, Que.	24 00	24 00
Rouleau, Joseph, St. Just, Que.	12 00	12 00
Vigneault, Donat, St. Eulalie, Que.	30 00	30 00
Duke, Donald, Moorefield, Ont.	8 00	8 00
Gorvett, Russell, Arthur, Ont.	12 00	12 00
Mahood, E. B., Moorefield, Ont.	30 00	30 00
Milne, John M., Belwood, Ont.	30 00	30 00
Mobbs, Harry, North Keppel, Ont.	18 00	18 00
Osborne, Mrs. William, Bruce Station, Ont.	54 00	54 00
Westbrook, W. H., Scotland, Ont.	80 00	80 00
	\$ 874 00	\$ 874 00

Vote 18 Live Stock and Poultry

	Estimates	Allotments	Expenditures
Salaries and Wages	336,590 00	335,590 00	314,100 41
Cost of Living Bonus and Other Pay-list Items	33,085 00	34,085 00	33,815 31
Buildings and Lands	3,000 00	3,000 00	1,669 11
A Equipment	10,000 00	20,000 00	18,806 14
Freight, Express and Cartage	13,000 00	13,000 00	11,887 61
Miscellaneous	2,000 00	2,000 00	907 47
Printing and Stationery	22,000 00	22,000 00	16,905 52
B Live Stock Improvement Clubs	71,000 00	51,000 00	41,298 97
C Premiums on Pure Bred Sires	45,478 00	40,478 00	32,793 40
Professional Services	500 00	500 00	6 00
D Purchase of Live Stock	71,416 00	86,516 00	86,427 69
Rents	1,621 00	1,621 00	1,201 00
Supplies and Materials	15,000 00	14,000 00	5,963 85
Telephones, Telegrams and Postage	7,000 00	7,000 00	6,916 12
E Travelling Expenses	108,562 00	109,462 00	109,362 54
	<u>\$ 740,252 00</u>	<u>\$ 740,252 00</u>	<u>\$ 682,061 14</u>

As of March 31, 1945, there were 184 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date are listed below. Salary rates do not include cost of living bonus.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bodnar, T.	\$ 2,520 00	\$ 744 95	Irvine, S. D.	2,520 00	561 20
Bouchard, C.	2,520 00	1,298 73	Kavanagh, J. A.	2,760 00	
Byers, J. G.	3,360 00	2,839 53	King, J. H.	2,520 00	616 08
Colbert, A. H. O.	2,400 00	1,152 81	Lefebvre, J. G.	2,760 00	591 11
Coles, J. H.	2,520 00	1,684 84	MacKenzie, C. F.	2,520 00	1,207 60
Curtis, N.	3,240 00	1,540 31	MacVannel, A. P.	3,660 00	470 55
Davey, A. D.	3,300 00	1,755 67	McCallum, J. M.	4,920 00	1,126 72
Davies, W. D.	3,240 00	1,901 76	McMullen, W. S.	3,120 00	1,353 36
Desrosiers, A.	2,520 00	1,254 85	Norquay, J.	2,880 00	1,186 54
Fleury, J. P. E.	2,880 00	1,305 58	Peterson, A. W.	4,140 00	902 45
Freeborn, S. G.	2,760 00	1,318 64	Pineau, E. F.	3,300 00	1,439 24
Graham, J. W.	2,880 00	1,241 46	Stemple, F. G.	2,760 00	
Graham, W. L.	3,000 00		Steele, J. A.	2,520 00	1,531 46
Heon, H.	2,520 00	1,443 94	Telfer, J. A.	3,000 00	1,954 40

Wages of labourers and casual employees amounted to \$4,278.85.

A Payments amounting to \$19,494.20 were made to the Canadian Fairbanks-Morse Co. Limited for 1,810 hog scales to be re-sold to producers of hogs, at cost, by authority of P.C. 1444 of February 27, 1941, and P.C. 5/2814 of April 7, 1943. Proceeds from sales amounting to \$13,063.95 were credited to this allotment.

Includes the purchase of 6 new cars at a net cost of \$3,054.68 after deducting allowances of \$1,951 for 3 used cars.

B Consists of the following groups of payments:—

Horse Breeders' Clubs, \$14,868.56 (Manitoba, \$3,367.76; Saskatchewan, \$9,767.40; Alberta, \$1,733.40). The Department pays 75 cents for every mare bred plus 25 per cent of the service fee on such mares as prove to be in foal, plus \$1 for each registered pure bred mare in foal.

Grants to Horse Breeding Stations, \$5,062. A proprietor of a Breeding Station must own or control three or more stallions. The basis of the grant is \$187.50 per stallion.

Premiums under the Ram Club Policy, \$3,285.50. Under this policy, ram clubs deposit with the Department stated amounts for rams. The Department purchases the animals and absorbs the differences in costs.

Club Work (prize money, etc. shared jointly with the provinces) \$18,082.91—Cattle Clubs, \$12,183.05; Swine, Sheep and Poultry Clubs, \$2,433.11; Sheep Fairs, Bacon Shows, Foal Clubs, etc., \$3,466.75.

The amounts shown represent the Dominion's share.

Many departmental live stock policies entail payments in the nature of grants to clubs and the absorption of losses in free or partially free distribution of live stock. All are made on ministerial authority from the primary allotment included in the vote and approved by Parliament for this class of assistance.

C Premiums to owners of pure bred stallions, \$31,931.90 (Prince Edward Island, \$630; Nova Scotia, \$570; New Brunswick, \$847.50; Quebec, \$22,185; Ontario, \$6,998.15; British Columbia, \$701.25). These premiums, which are shared jointly with the provinces according to a schedule for each province prepared by a Dominion-Provincial Board, are based on the class of stallion and the number of mares left in foal. The amounts shown represent the Dominion's share.

Ram Premium Policy, \$861.50 (shared jointly with the provinces—Prince Edward Island, \$137; Nova Scotia, \$349; New Brunswick, \$375.50).

D Represents payments for the purchase of live stock and expenses of distribution under the following policies:

Sire Loan Policy, \$83,245.39 (bulls, \$80,570.45; rams, \$99.75; boars, \$2,326.45; miscellaneous expenses, \$248.74);

Sow Distribution Policy, \$1,073.08. Payments for purchase of sows and expenses of distribution amounted to \$5,834.16; receipts from sales amounted to \$4,761.08 and were credited to this allotment.

Surplus Boar Policy, \$859.22.

Artificial Insemination Project, \$1,250.

E The following employees, whose salary rates were under \$2,400 on that date, received travelling expenses of \$300 or over: S. Bergey, \$1,998.75; W. A. Blackburn, \$2,031.13; J. R. Blacklock, \$1,385.15; G. T. Blais, \$743.18; A. L. Blenkhorn, \$1,302.20; J. L. Campbell, \$1,324.64; A. E. Caron, \$347.96; R. E. Chapman, \$319.57; A. C. Craft, \$1,481.10; W. M. Davidson, \$786.10; H. Dumaine, \$1,670.15; J. H. Erb, \$968.10; S. J. Ferns, \$1,444.94; L. Foisy, \$1,362.94; B. F. Galbraith, \$1,604.82; P. A. Galliot, \$671.35; G. Gamache, \$382.47; J. H. Girard, \$1,483.03; A. Goguen, \$1,470.30; J. A. Harding, \$1,214.65; C. M. Harvey, \$1,008.33; W. Henderson, \$735.42; E. K. Hyndman, \$515.63; A. S. Kyle, \$513.81; G. Labissonniere, \$945.86; E. K. Laflamme, \$1,856.97; J. G. Longstaff, \$1,842.64; F. J. MacCharles, \$1,322.70; G. A. Marcoux, \$1,663.01; J. H. McConnell, \$1,422.60; W. H. McCosham, \$424.01; W. M. McMorrin, \$1,326.74; E. C. McMurtrie, \$1,844.78; C. H. Mitchell, \$713.82; S. W. Muir, \$306.70; J. Murdoch, \$936.55; J. B. Noble, \$380.88; H. Pellerin, \$399.53; E. Rainville, \$1,749.81; H. D. Reid, \$1,415.36; W. M. Roach, \$784.25; L. W. Roper, \$1,365.28; C. Schenn, \$1,878.48; H. D. Scotchmer, \$1,232.98; C. S. Seranton, \$533.78; J. B. Smith, \$1,017.14; R. Snazelle, \$411.38; C. M. Soule, \$476.67; T. G. Stewart, \$1,208.02; C. E. Taylor, \$889.35; R. H. Tomilson, \$387.78; H. E. Upton, \$994.69; J. H. Vigneau, \$602.65; G. T. Watson, \$311.10; C. Whiteford, \$522.80; J. D. Williams, \$817.72; A. Wood, \$1,202.84; A. C. Yacula, \$377.50.

Suppliers receiving \$5,000 or more: The Canadian Fairbanks-Morse Company, Limited, \$19,494.20; Ketchum Manufacturing Co., Limited, \$13,428.98.

Vote 19 (and Vote 463, Supplementary Estimates) Plant Products—Seeds, Feeds, Fertilizers, Insecticides and Fungicides Control, including grant of \$18,900 to Canadian Seed Growers' Association

	Estimates	Allotments	Expenditures
Salaries	395,170 00	401,170 00	392,575 01
Cost of Living Bonus and Other Pay-list Items	43,360 00	37,360 00	36,291 58
Buildings and Lands	10,000 00	7,600 00	480 05
A Equipment	7,000 00	10,000 00	9,176 53
Express, Freight and Cartage	1,800 00	1,800 00	1,715 38
Grants	18,900 00	18,900 00	18,900 00
Miscellaneous	3,000 00	1,000 00	710 22
Printing and Stationery	11,000 00	9,000 00	8,050 89
Professional Services	10,000 00	4,000 00	3,870 70
Rents	915 00	915 00	890 00
Prizes and Premiums	5,500 00	4,500 00	4,185 94
Supplies and Materials	4,000 00	4,500 00	3,110 75
Telephones, Telegrams and Postage	6,500 00	7,500 00	7,332 28
B Travelling Expenses	48,200 00	57,100 00	53,532 96
	<u>\$ 565,345 00</u>	<u>\$ 565,345 00</u>	<u>\$ 540,822 29</u>

As of March 31, 1945, there were 229 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bell, L.	\$ 2,760 00	\$ 727 65	*Marshall, C. V.	2,820 00	
Bertrand, P.	2,400 00	1,326 92	McCullough, C. S.	2,520 00	
Black, L. W.	2,520 00	966 16	Michael, G. W.	2,520 00	891 33
*Blakeman, J. E.	3,540 00	387 90	Nichol, W. E.	2,700 00	
Brett, E. W.	2,520 00	810 95	Overholt, P. M.	2,760 00	
Burke, T. W. L.	3,120 00	488 97	Payfer, R.	2,700 00	
Butler, A. N.	2,520 00	2,065 59	*Peart, G. S.	4,620 00	960 59†
*Carter, A. M. W.	2,520 00		Pepin, J. A.	2,880 00	
Clark, J. G.	3,000 00	697 50	Poisson, E.	2,520 00	
*Dawson, J. A.	3,000 00	612 93	Potvin, A.	2,700 00	
*Elliott, G. A.	3,480 00		Sibbit, R. H.	2,520 00	
Forward, B. F.	3,120 00		Simard, J.	3,240 00	701 67
*Foulds, F. E. (Aug. 1)....	3,540 00		*Stewart, G. M.	3,540 00	1,867 05†
Hamilton, T. D. C.	2,760 00		Sweet, C.	3,480 00	
(Aug. 24)			Tapp, C. T.	2,880 00	701 59
Heise, A. C.	2,880 00	708 89	*Thomas, R. L.	2,520 00	
Hope, A.	2,880 00	726 43	*Weir, C. A.	2,760 00	811 27
Ingalls, M. A.	2,640 00		White, S. A.	2,520 00	949 04
*Lennox, W. J. W.	3,540 00		*White, W. R.	4,020 00	
Lewis, N. G.	2,880 00	485 11	Wright, W. H.	4,140 00	815 53
*MacKay, J. W.	3,600 00		*Young, N.	5,520 00	994 95†

† Including travelling expenses paid from War Allotment.

A Includes 4 new cars purchased at a net cost of \$6,180 after deducting allowances of \$450 for 2 used cars.

B The following employees, whose salary rates were under \$2,400 on that date, received travelling expenses of \$300 or over: L. F. Barber, \$312.94; A. Bayer, \$1,122.42; S. A. Bowman, \$927.46; R. Broadfoot, \$893.58; T. H. Coltart, \$904.12; D. T. Cook, \$426.53; O. Crepeau, \$1,122.98; R. B. Cumming, \$624.86; J. A. Dawson, \$612.93; A. Dumais, \$878.14; H. D. Falls, \$419.28; J. B. Ferland, \$1,202.28; A. G. Gilbert, \$1,058.64; G. B. Gilmour, \$754.75; L. Goodall, \$821.67; G. M. Gray, \$736.72; K. R. Hillier, \$569.76; R. Hurtubise, \$847.64; E. C. Jones, \$841.01; A. A. Langlois, \$1,201.71; E. Lavoie, \$1,146.05; J. H. Lawrence, \$345.73; N. D. MacKenzie, \$950.67; G. MacMillan, \$518.93; A. McPherson, \$885; L. A. Michaliski, \$619.45; D. Moor, \$878.42; J. Obodiak, \$842.81; C. L. S. Palmer, \$405.55; H. R. Parnell, \$749.22; G. M. Perry, \$905.47; E. J. Quail, \$945.14; R. T. F. Ross, \$910.39; W. G. Sallans, \$974.73; R. A. Sanderson, \$667.74; A. Seguin, \$752.88; A. A. Smith, \$1,258.42; M. J. Spicer, \$479.16; D. F. Stewart, \$755.71; J. S. Thompson, \$537.43.

Vote 20 Grants to Fairs and Exhibitions, in the amounts detailed in the Estimates

	Estimates	Expenditures
A Maritime Stock Breeders' Association, Amherst, N.S. (Maritime Winter Fair)	5,000 00	5,000 00
B Provincial Exhibition of Quebec, Quebec, Que.	15,000 00	15,000 00
C Royal Agricultural Winter Fair, Toronto, Ont.	35,000 00	35,000 00
D Vancouver Exhibition, Vancouver, B.C.	10,000 00	10,000 00
	<u>\$ 65,000 00</u>	<u>\$ 65,000 00</u>

A B D Each represents the sixth of ten annual instalments payable in accordance with agreements approved by the Governor in Council.

C Represents the eighteenth of twenty annual instalments authorized by the Royal Agricultural Winter Fair Association Act, c. 9, 1927.

Vote 21 Grants to Agricultural Organizations, in the amounts detailed in the Estimates

	Estimates	Expenditures
Canadian Council on Boys' and Girls' Club Work	5,000 00	5,000 00
Advanced Registry Board for Dairy Bulls	4,500 00	4,500 00
Canadian National Live Stock Records	18,000 00	18,000 00
A Advanced Registry Board for Swine	6,000 00	5,000 00
	<u>\$ 33,500 00</u>	<u>\$ 32,500 00</u>

A The operations of this organization were such that the full grant was not required.

MARKETING SERVICE

Vote 22 Marketing Service Administration

	Estimates	Allotments	Expenditures
Salaries	80,260 00	82,130 00	80,552 69
Cost of Living Bonus and Other Pay-list Items	6,842 00	6,842 00	6,708 20
Living Allowances	2,500 00	2,500 00	1,859 14
Miscellaneous	490 00	490 00	463 40
Printing and Stationery	3,250 00	3,250 00	3,045 36
Supplies and Materials	600 00	750 00	749 49
Telephones, Telegrams and Postage	947 00	947 00	825 43
A Travelling Expenses	11,201 00	9,181 00	6,348 39
	<u>\$ 106,090 00</u>	<u>\$ 106,090 00</u>	<u>\$ 100,552 10</u>

As of March 31, 1945, there were 41 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Date of separation is shown in parenthesis and employees in receipt of war duties supplements are indicated by asterisks. *J. Blackburn, \$2,700; P. A. Cossman, \$2,760; E. L. Elliott, \$2,520; *J. H. Larocque, \$2,520; M. E. Leblanc, \$2,520 (Oct. 11); *R. W. Neely, \$3,780; *C. V. Parker, \$3,180, secretarial allowance, \$600 (charged to Vote 1); L. C. Pepper, \$3,180; J. G. Robertson, \$5,280; A. W. Ryan, \$2,760; R. M. Scott, \$4,140; A. M. Shaw, \$8,500.

J. G. Robertson received living allowance of \$1,789.52.

A Travelling expenses of \$300 or over were paid to: M. P. Billette, \$599.57; M. Casselman, \$733.09; R. Crawford, \$888.86 (paid from War Allotment); E. L. Elliott, \$347.06; E. Leblanc, \$621.77; C. V. Parker, \$478.93 (charged to Vote 1); L. C. Pepper, \$763.51; J. G. Robertson, \$1,123.19; R. M. Scott, \$307.55; A. M. Shaw, \$1,321.02 (including \$934.47 charged to Vote 26).

Vote 23 (and Vote 465, Supplementary Estimates) Agricultural Economics

	Estimates	Allotments	Expenditures
Salaries	88,605 00	88,580 00	87,322 77
Cost of Living Bonus and Other Pay-list Items	12,391 00	12,391 00	5,681 19
Equipment	2,200 00	1,354 50	1,354 50
Miscellaneous	600 00	225 00	223 56
Printing and Stationery	4,500 00	4,500 00	4,482 80
Telephones, Telegrams and Postage	400 00	800 00	614 89
A Travelling Expenses	8,400 00	9,245 50	6,723 79
	<u>\$ 117,096 00</u>	<u>\$ 117,096 00</u>	<u>\$ 106,403 50</u>

As of March 31, 1945, there were 47 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Date of separation is shown in parenthesis and employees in receipt of war duties supplements are indicated by asterisks. J. F. Booth, \$5,220; *B. A. Campbell, \$2,760; *W. F. Chown, \$3,780; J. Coke, \$4,140; A. Gosselin, \$3,660; W. C. Hopper, \$4,620; *H. K. Leckie, \$2,580; *J. N. Lewis, \$2,760; L. Lorinez, \$3,300; *E. P. Reid, \$2,760; *A. E. Richards, \$4,320; *C. C. Spence, \$3,300; *A. H. Turner, \$2,640 (June 16).

A Travelling expenses of \$300 or over were paid to: W. F. Chown, \$518.83 (paid from War Allotment); J. Coke, \$532.08; W. C. Hopper, \$814.93; C. J. Johnston, \$519.68; H. L. Patterson, \$1,067.21; A. E. Richards, \$459.99 (paid from War Allotment); P. J. Thair, \$358.02; H. W. Trevor, \$1,152.75; A. H. Turner, \$950.80 (paid from War Allotment); C. W. Vrooman, \$409.49.

Vote 24 (and Vote 430, Further Supplementary Estimates) Dairy Products

	Estimates	Allotments	Expenditures
Salaries and Wages	289,154 00	289,084 00	286,217 45
Cost of Living Bonus and Other Pay-list Items	24,466 00	24,466 00	23,464 75
Living Allowances	1,800 00	1,800 00	1,719 92
Equipment	750 00		
Express, Freight, Cartage and Refrigerator Car Service	7,000 00	7,000 00	6,223 80
Supplies and Materials	2,500 00	2,500 00	2,368 29
Miscellaneous	1,500 00	1,500 00	1,135 14
Press Clippings	100 00	100 00	42 05
Printing and Stationery	8,000 00	6,000 00	3,583 89
Lawyers' and Analysts' Fees	1,500 00	1,500 00	933 93
Rents	3,000 00	2,870 00	2,869 56
Telephones, Telegrams and Postage	8,000 00	8,000 00	6,476 91
A Travelling Expenses	49,898 00	52,848 00	46,339 84
	<u>\$ 397,668 00</u>	<u>\$ 397,668 00</u>	<u>\$ 381,375 53</u>

As of March 31, 1945, there were 145 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Date of separation is shown in parenthesis and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adair, J.	\$ 2,520 00		Irwin, J. L.	2,760 00	667 66
Anderson, H. S.	2,760 00	\$ 882 58	Johnson, E.	2,640 00	
Art, G. L.	2,640 00		Killick, C. H. P.	2,760 00	
Bain, T. G.	2,640 00	1,388 17	Lefebvre, J.	2,760 00	
Beattie, D. M.	3,300 00	1,630 23	Lemay, J. T.	2,640 00	
Beckett, W. J.	2,880 00	416 99	MacKay, K. G.	3,240 00	1,022 84
Bourbeau, G. A.	2,760 00		MacLennan, R. M.	2,760 00	
Bourbonnais, J.	2,880 00	832 21	Maher, J. U.	2,880 00	807 12
Brennan, W. E.	2,640 00	771 00	*Mason, H. A.	3,000 00	915 45†
Broby, S. P.	2,760 00		McManus, J. A.	2,880 00	
*Brown, W. E.	2,400 00		Menard, S.	2,580 00	
Cameron, W. C.	3,780 00	621 25	Menzies, D.	2,760 00	
Carleton, R. J.	2,760 00		Monaghan, F. (June 3) ..	2,760 00	
Crowe, H. J.	2,880 00		Murphy, F. D.	2,580 00	
Cunningham, H. W.	2,580 00		Quesnel, E.	2,640 00	
Davies, W. J.	2,640 00	1,487 64	Rogerson, W. F.	2,520 00	789 54
*Derby, H. A.	3,780 00		*Singleton, J. F.	5,820 00	
Euteneier, C. P.	2,400 00		Spencer, R. P.	2,520 00	
Goodwillie, D. B.	2,700 00	1,161 15	Thimens, G.	2,760 00	
Hebert, R. O.	2,760 00		Ward, H. M.	2,760 00	
Henderson, J. H.	2,880 00	687 64	White, O. H. J.	2,760 00	
Hicks, T. J.	3,240 00	898 91	Woodiwiss, L. H.	2,520 00	
*Howe, S. R.	2,820 00	500 45			

† Including travelling expenses paid from War Allotment.

Wages of labourers and casual employees amounted to \$7,516.85.

A The following employees, whose salary rates were under \$2,400 on that date, received travelling expenses of \$300 or over: D. E. Arsenaault, \$481.88; E. K. Bonnyman, \$646.46; A. Boulais, \$406.61; J. R. Bourbonnais, \$1,222.86; J. R. Burgess, \$434.93; A. Bussiere, \$695.75; R. E. Carr, \$1,381.22; J. E. Cogan, \$676.83; A. Demers, \$496.25; M. Desaulniers, \$1,248.54; H. Desfosses, \$958.30; J. E. Dougall, \$1,106.87; C. A. Fabien, \$723.54; M. Germain, \$871.63; C. R. Kennedy, \$823.90; R. Kerouack, \$1,347.41; L. Kirkland, \$1,132.12; E. Leblanc, \$1,002.64; L. J. Levenick, \$875.24; W. R. MacDonald, \$477.51; C. A. Morrison, \$732.05 (including amount paid from War Allotment); G. W. Parker, \$1,036.67; R. J. Quinn, \$779.81; J. F. Robinson, \$489.53; I. Rose-Christensen, \$880.09; G. A. Schroer, \$972.58; W. A. Van Alstyne, \$1,420.56; B. W. Young, \$945.28.

**Vote 25 (and (a) Vote 466, Supplementary Estimates; (b) Vote 431, Further Supplementary Estimates)
Subsidies for Cold Storage Warehouses under the Cold Storage Act, and Grants, in the amounts
detailed in the Estimates**

	Estimates	Allotments	Expenditures
Subsidies			
Moncton Cold and General Storage Limited, Moncton, N.B.	19,729 02	19,729 02	890 68
Societe Co-operative Agricole, Chicoutimi, Que.	642 58	642 58	642 58
Turner, R. and Sons, Salmon Arm, B.C.	168 30	168 30	168 30
North Star Cold Storage Company, Limited, Winnipeg, Man. ..	5,540 08	5,540 08	5,540 08
Winnipeg Cold Storage Company, Limited, Winnipeg, Man. (1)	24,488 39	24,488 39	13,993 37
Municipality of City and County, Saint John, N.B.	30,584 28	30,584 28	
Elgin Growers Co-operative Limited, St. Thomas, Ont.	14,700 00	14,700 00	13,566 57
Winnipeg Cold Storage Company, Limited, Winnipeg, Man. (2)	59,169 30	59,169 30	
Edmonton Cold Storage Limited, Edmonton, Alta.	9,450 00	9,450 00	
Aldershot Distributing Co-operative Company, Limited, Aldershot, Ont. (3)	8,066 25	8,066 25	8,002 52
First Co-operative Packers of Ontario, Barrie, Ont.	8,250 00	8,250 00	
Kent Fruit Growers' Co-operative Limited, Blenheim, Ont. (2)	4,200 00	4,200 00	3,372 26
Dixie Growers' Cold Storage Company, Limited, Dixie, Ont. (2)	15,000 00	15,000 00	
Lambton Growers' Cold Storage Company, Limited, Forest, Ont. (2)	9,030 00	9,030 00	
St. Lawrence Valley Co-operative Storage Limited, Iroquois, Ont.	7,500 00	7,500 00	
Elgin Growers' Co-operative Limited, St. Thomas, Ont. (4)	4,425 00	4,425 00	
Central Alberta Dairy Pool, Red Deer, Alta.	5,190 45	5,190 45	
McGillivray and Company, Limited, Kamloops, B.C.	8,250 00	8,250 00	
Cascade Co-operative Union, Kelowna, B.C.	13,053 75	13,053 75	
Kelowna Growers' Exchange, Kelowna, B.C. (3)	3,375 00	3,375 00	
McLean and Fitzpatrick, Kelowna, B.C.	1,875 00	1,875 00	
Okanagan Packers' Co-operative Union, Kelowna, B.C. (2)	7,200 00	7,200 00	
Okanagan Valley Land Company, Limited, Okanagan Centre, B.C. (2)	2,100 00	2,100 00	2,100 00
Southern Co-operative Exchange, Oliver, B.C.	6,075 00	6,075 00	6,075 00
Vernon Fruit Union, Oyama, B.C.	14,880 00	14,880 00	
Walters Limited, Peachland, B.C.	1,985 25	1,985 25	
Vancouver Ice and Cold Storage Limited, Vancouver, B.C. (2)	18,945 00	18,945 00	18,945 00
Howe, A. T., Vernon, B.C.	1,800 00	1,800 00	1,800 00
Westbank Co-operative Growers' Association, Westbank, B.C. ..	8,250 00	8,250 00	
Westbank Orchards, Westbank, B.C.	2,025 00	2,025 00	
St. Lawrence Valley Co-operative Storage Limited, Iroquois, Ont.	3,000 00	3,000 00	
Okanagan Egg Producers' Association, Armstrong, B.C.	630 00	630 00	
Kamloops Ice and Cold Storage Limited, Kamloops, B.C.	2,423 51	2,423 51	
	322,001 16	322,001 16	75,096 36
Grants			
Kingston Cold Storage, Kingston, Ont.	280 11	280 11	280 11
Wiltshire Dairying Company, North Wiltshire, P.E.I.	137 23	137 23	137 23
Westbank Orchards, Westbank, B.C.	3,317 25	3,317 25	
Edmonton Cold Storage Company, Limited, Edmonton, Alta. ..	11,250 00	11,250 00	11,250 00
Creston Co-operative Fruit Exchange, Creston, B.C. (2)	4,020 30	4,020 30	
Keremeos Fruits Limited, Keremeos, B.C.	3,083 25	3,083 25	3,083 25
Growers' Cold Storage and Ice Company, Limited, Grimsby, Ont.	47,959 25	47,959 25	47,243 58
Alberta Poultry Products Limited, Edmonton, Alta.	12,000 00	12,000 00	
Kelowna Growers' Exchange, Kelowna, B.C.	3,375 00	3,375 00	2,764 48
	85,422 39	85,422 39	64,758 65
Unallotted	510,051 21	510,051 21	
	<u>\$ 917,474 76</u>	<u>\$ 917,474 76</u>	<u>\$ 139,855 01</u>

Subsidies are paid on the following basis:—

- On completion of building, 15 per cent of the amount expended in construction, refrigeration, etc.;
- At the end of the first year thereafter, 7 per cent of the said amount;
- At the end of the second year thereafter, 4 per cent of the said amount;
- At the end of the two next succeeding years, 2 per cent of the said amount.

Where no expenditures were made, the amounts have been re-submitted in the Estimates for 1945-46.

Grants: Payments under this heading are made in instalments as in the case of subsidies. The companies listed did not conform at the outset with the provisions of the Cold Storage Act, therefore payment by way of grant was authorized by the Appropriation Act.

Vote 26 (and Vote 432, Further Supplementary Estimates) Fruit, Vegetable and Maple Products and Honey, including a Grant of \$5,000 to Canadian Horticultural Council.

	Estimates	Allotments	Expenditures
Salaries	432,671 00	434,453 00	434,442 43
Cost of Living Bonus and Other Pay-list Items	44,650 00	44,650 00	44,582 04
A Equipment	4,000 00	944 81	944 81
Express and Freight	1,800 00	1,000 00	983 83
Grant to Canadian Horticultural Council	5,000 00	5,000 00	5,000 00
Miscellaneous	1,960 00	1,400 00	1,396 58
Printing and Stationery	20,000 00	14,850 00	14,830 71
Professional Services	500 00	55 00	55 00
Rents	819 00	1,304 00	1,210 00
Supplies and Materials	1,500 00	1,000 00	707 54
Telephones, Telegrams and Postage	8,800 00	9,808 00	9,807 32
B Travelling Expenses	59,000 00	66,235 19	66,226 16
	<u>\$ 580,700 00</u>	<u>\$ 580,700 00</u>	<u>\$ 580,186 42</u>

As of March 31, 1945, there were 201 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Date of separation is shown in parenthesis and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Armstrong, F. R.	\$ 2,520 00		*Perry, F. J.	3,300 00	372 96
Brooks, C.	2,520 00		Ponton, H. H.	3,000 00	676 11
Butland, W. R.	2,760 00	\$ 1,039 81	Read, W.	2,520 00	670 91
Clingan, G. F.	2,760 00		Robinson, K. B.	2,400 00	
Coell, W. J.	2,520 00	477 87	Robinson, R. E.	4,140 00	
*Conger, K. B.	4,320 00		Scott, H.	2,520 00	940 72
Craig, C. M.	2,520 00	424 04	Shaw, C. E.	2,520 00	1,036 93
Fleet, W. T.	2,520 00	568 71	Skinner, C. T.	2,760 00	
Jackson, C. W.	2,520 00	692 15	*Spinney, L. V.	2,520 00	350 45
Loveday, F. E.	3,660 00		Stevenson, C. T.	2,520 00	1,118 49
Marshall, S. B.	3,000 00	1,016 90	*Wheeler, R. L.	5,520 00	1,292 39
Marshall, W. B. H.	3,000 00	1,057 09	Whyte, B. M. (Nov. 2) ..	3,000 00	428 77
Paige, E. G.	3,000 00	652 47	Young, E. H.	2,520 00	

A One new car was purchased at a net cost of \$944.81 after deducting an allowance of \$650 for 1 used car.

B The following employees whose salary rates were under \$2,400 on that date, received travelling expenses of \$300 or over: E. N. T. Arthur, \$511.79; R. S. Austin, \$499.78; J. J. Benn, \$611.12; D. J. Beveridge, \$826.46; E. M. Bligh, \$311.10; C. H. Bowman, \$338.48; F. C. Chappell, \$938.06; D. Coldwell, \$302.73; W. Corp, \$355.90; Geo. L. Cox, \$640.40; John Coyle, \$318.23; J. H. Dawe, \$371.44; J. G. De Jong, \$382.26; G. H. Desrosiers, \$384.23; E. C. Dickenson, \$346.54; J. R. Dill, \$307.44; E. Dix, \$595.67; F. J. Duplisea, \$371.91; E. A. Eardley, \$706.28; D. H. Firth, \$364.38; P. L. Ford, \$758.40; W. J. Furminger, \$516.04; W. C. Gaskell, \$377.65; W. F. Graham, \$841.91; F. W. Gray, \$965.62; W. G. Harnden, \$466.56; A. E. Harvie, \$758.57; J. J. Johnson, \$1,350.07; J. W. Long, \$311.14; R. R. Long, \$387.95; A. W. Longley, \$693.22; R. Lounsbury, \$469.41; S. MacFarlane, \$627.90; W. P. MacLeod, \$604.81; W. MacNeil, \$373.24; O. L. May, \$1,130.20; H. A. Miller, \$653.78; J. P. Millie, \$463.88; W. H. Mizener, \$913.96; A. W. Murray, \$304.88; R. B. Neily, \$703.43; J. C. Paradis, \$657.31; C. H. Pickett, \$317.80; J. P. Praught, \$313.10; D. H. Reid, \$681.63; B. Roberts, \$914.37; C. J. Rose, \$1,196.78; W. J. Sangster, \$644.58; H. W. Smith, \$868.84; H. M. Spencer, \$489.08; E. E. Spicer, \$413.06; E. W. Stanley, \$694.35; W. F. Strong, \$671.98; J. J. Tofani, \$1,086.94; E. B. Van de Water, \$876.87; R. R. Waddle, \$739.31; E. A. Walton, \$874.72; H. G. Woodworth, \$834.38.

Vote 27 (and Vote 433, Further Supplementary Estimates) (Live Stock and Live Stock Products)

	Estimates	Allotments	Expenditures
Salaries	404,372 00	404,372 00	400,655 61
Cost of Living Bonus and Other Pay-list Items	31,856 00	31,856 00	31,332 32
A Equipment	3,300 00	3,300 00	2,871 10
Express, Freight and Cartage	2,325 00	1,525 00	1,304 76
Living Allowances	1,200 00		
Miscellaneous	2,535 00	3,035 00	3,025 37
Printing and Stationery	17,120 00	15,000 00	13,574 54
Professional Services, including Legal Services	1,000 00	1,000 00	206 82
Rents	7,411 00	7,411 00	6,877 20
Supplies and Materials	3,700 00	2,200 00	2,120 28
Telephones, Telegrams and Postage	15,800 00	22,720 00	22,711 12
B Travelling Expenses	113,088 00	111,288 00	108,254 38
	<u>\$ 603,707 00</u>	<u>\$ 603,707 00</u>	<u>\$ 592,933 50</u>

As of March 31, 1945, there were 198 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bain, C. E.	\$ 2,880 00	\$ 364 35	Hooey, E. R.	2,520 00	1,282 56
*Baird, F. F.	2,880 00		Johns, E. J.	2,400 00	
*Barry, S. C.	4,140 00	1,597 71	Kerr, W.	2,520 00	527 21
Beatty, R. G.	2,520 00	1,053 83	Kezar, J. H.	2,400 00	345 13
Bennett, R. K.	3,000 00	1,597 43	*Layton, R. L.	2,880 00	2,562 81†
*Bonnyman, E. D.	3,300 00	1,751 11	Light, P. E.	4,140 00	
Bowman, F. A.	2,520 00		Lyster, C. C.	3,000 00	651 95
*Bridel, F. J.	2,520 00		MacKenzie, D. A.	3,000 00	
*Brown, W. A.	4,920 00	2,156 48	Marcoux, J. A.	2,520 00	1,623 95
*Browne, D. L.	2,760 00	1,976 54	*Maybee, H. J.	3,780 00	
Bruce, H. R.	2,820 00	1,419 04	McConnell, W. C.	2,520 00	1,438 66
Buker, F. H.	2,520 00	562 31	*McCulloch, A. C.	3,000 00	3,191 70
Chepesuik, M. W.	2,520 00	357 45	*McKinnon, D. A.	2,880 00	2,551 12†
Clay, H. W.	2,520 00		McPherson, W. J.	3,000 00	373 30
Coulter, C. L.	3,000 00		McQueen, M. J.	2,520 00	378 12
Craig, H. E.	2,520 00	510 43	*Miller, G. B.	3,540 00	1,549 88
*Curran, A. F.	3,000 00	755 82	Miller, M. H.	2,520 00	
*Darnell, A. F.	2,520 00	1,661 35	Munro, A. D.	3,000 00	356 81
*Deguire, J. A.	2,640 00	480 91	Pawley, J. L.	2,880 00	303 11
Duff, H. C.	2,520 00	332 46	*Pearsall, E. W.	4,920 00	578 16†
Dunsmore, W. G.	2,520 00	300 94	Raymond, A. (Nov. 1) ..	2,880 00	
Fetherstonhaugh, J. E. ..	2,520 00	607 60	Ritchie, W. M.	3,780 00	1,216 88
Ford, H. L.	2,520 00	358 71	Rodrique, G.	2,700 00	320 26
Foster, G. W.	2,520 00	743 98	Rodrique, J. H. E. (Jan. 1)	2,520 00	
Fraser, H. W.	2,520 00	1,421 11	Senn, E. W.	2,820 00	871 06
Garrison, I.	2,520 00	341 23	Sheppard, S. W. (Nov. 12)	2,820 00	
George, J. F.	2,520 00	423 09	Thompson, R. A.	3,000 00	1,488 85
Gordon, W. M.	2,520 00	726 42	Trimble, R. C.	2,580 00	1,010 43
*Haggerty, J. F.	2,880 00	354 32†	Turnbull, J. R.	2,400 00	
Hancock, L.	2,820 00	429 06	Williams, D. J.	3,120 00	859 64
*Hedgecoe, A. R.	2,640 00	1,067 77	*Wilson, G. R.	2,760 00	621 50
Henault, J. E. N.	2,520 00	2,185 60			

† Travelling expenses paid from War Allotment.

A Two new cars were purchased at a net cost of \$2,871.10 after deducting an allowance of \$450 for 1 used car.

B The following employees whose salary rates were under \$2,400 on that date, received travelling expenses of \$300 or over: T. J. Adams, \$855.85; H. J. Anderson, \$1,008.58; H. J. Andrews, \$709.50; J. B. Arsenault, \$523.52; S. R. Bowell, \$956.56; J. P. Cain, \$1,104.34; W. Cantwell, \$594.38; J. M. A. Carkner, \$662.68; J. T. Charland, \$1,459.95; J. K. Charles, \$603.52; H. Cochrane, \$484.90; D. Craig, \$1,030.01; W. B. Crawford, \$1,211.55; A. N. DeRocquigny, \$525.93; P. P. Dionne, \$468.44; W. B. Ellsworth, \$551.61; J. M. Fisher, \$456.30;

L. B. Forbes, \$1,162.71; W. Hagger, \$802.79; P. E. Hamelin, \$744.64 (paid from War Allotment); W. M. Hartley, \$1,347.54; W. E. Haverstock, \$370.51; J. W. Hedgecoe, \$800.44; E. A. Holland, \$838.71; W. M. Hutchison, \$503.13; W. R. Jennings, \$322.18; J. A. Lahaye, \$1,064.90; R. G. Lang, \$1,720.05; P. Laliberte, \$1,080.37; L. A. Lalonde, \$772.20; A. R. MacKay, \$1,216.53; D. G. MacMillan, \$310.86; M. MacMillan, \$592.32; L. J. Maltais, \$1,787.90; W. C. McConnell, \$1,438.66; J. M. McGregor, \$866.84; L. H. McMillan, \$1,453.93 (including amount paid from War Allotment); J. Milligan, \$1,280.65; M. R. Mitchell, \$562.25; G. A. Moore, \$962.36; A. L. Morrison, \$1,283.44; A. C. Morton, \$529.14; B. A. Mowatt, \$534.22; J. G. Murray, \$1,248.69; J. Napier, \$689.54; W. T. Newey, \$646.25; E. J. Parker, \$509.20; B. Pontbriand, \$1,012.73; E. G. Richardson, \$349.81; C. E. Sampel, \$1,032.65; H. I. Seymour, \$511.68; D. Slone, \$324.80; A. V. Smith, \$1,073.83; E. V. Smith, \$821.45; W. M. R. Smith, \$454.47; J. C. Steele, \$1,268.12; H. L. Steves, \$589.01; J. T. Stubbington, \$924.95; A. Thornfield, \$759.34; N. C. Tilker, \$1,239.91; W. Walker, \$558.88; H. Walsh, \$647.37; F. G. Ward, \$1,060.57; R. W. Ward, \$784; C. S. Weber, \$443.67; R. H. Woodward, \$548.59; A. Zoorkan, \$863.93.

Vote 28 (and Vote 434, Further Supplementary Estimates) Marketing of Agricultural Products, including temporary appointments that may be required to be made, notwithstanding anything contained in the Civil Service Act, the amount available for such appointments not to exceed \$15,000

	Estimates	Allotments	Expenditures
Temporary Assistance	15,000 00	13,160 00	13,153 00
Cost of Living Bonus and Other Pay-list Items	678 00	678 00	618 94
Marketing Projects, including Advertising	9,500 00	12,030 00	12,025 88
Printing and Stationery	200 00	200 00	110 99
Telephones, Telegrams and Postage	200 00	200 00	97 47
A Travelling Expenses	2,422 00	1,732 00	1,305 99
	<u>\$ 28,000 00</u>	<u>\$ 28,000 00</u>	<u>\$ 27,312 27</u>

As of March 31, 1945, there were 7 salaried employees being paid from this account. A. H. Snow was receiving a salary at an annual rate of \$2,400 exclusive of cost of living bonus on that date.

A Travelling expenses of \$300 or over were paid to: D. Bell, \$452.80; C. B. Mackay, \$486.37.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 7,213 32

SPECIAL

Vote 29 Prairie Farm Rehabilitation Act, and Water Storage

	Allotments	Expenditures
Headquarters Administration—		
Ottawa	8,500 00	2,254 06
Regina	48,000 00	45,799 14
Economic Surveys	48,500 00	44,699 83
	105,000 00	92,753 03
Cultural Experiments and Research—		
Ottawa	27,380 00	21,940 82
University of Manitoba	8,155 00	6,082 02
Morden	8,500 00	8,437 65
Brandon	34,170 00	24,014 42
University of Saskatchewan	13,300 00	4,229 81
Saskatoon Forage Crop Laboratory	5,425 00	5,161 06
Indian Head Farm	33,510 00	30,753 86
Indian Head Forest Nursery Station	23,435 00	22,091 31
Melfort	8,215 00	8,213 95
Scott	19,705 00	17,034 16
Sutherland	10,200 00	9,848 00
Swift Current	103,710 00	103,620 18
University of Alberta	14,900 00	13,234 37
Lethbridge	41,495 00	40,375 18
Lacombe	13,900 00	13,900 00
Manyberries	9,000 00	8,997 60
	375,000 00	337,934 39

	Allotments	Expenditures
Land Utilization—		
Administration	23,900 00	21,507 67
Pasture Construction	124,780 00	120,608 62
Management and operation of pasture and irrigation projects	127,500 00	124,877 17
Purchase of land	22,620 00	22,323 61
Purchase of bulls	17,000 00	16,928 75
Seeding and harvesting community pastures	1,200 00	1,135 63
	<u>317,000 00</u>	<u>307,381 45</u>
Water Development and Water Storage—		
Administration	45,500 00	44,011 43
Small projects	502,720 20	497,839 60
Large projects		
Administration and Maintenance	245,400 00	242,974 08
Swift Current Irrigation—Main Canal	148,000 00	138,378 81
Wolverine Creek Storage	34,756 80	34,756 80
Little Souris River Project	1,100 00	1,038 03
Surveys	225,523 00	221,807 31
	<u>1,203,000 00</u>	<u>1,180,806 06</u>
	<u>\$2,000,000 00</u>	<u>\$1,918,874 93</u>

Distribution of Cultural Experiments and Research—expenditure by activities:

Cultural publications and administration	16,013 39
District experimental stations and reclamation surveys	147,577 16
Grass investigation coverage and range surveys	35,351 39
Tree planting	26,934 15
Soil research and soil surveys	38,147 48
Agricultural Improvement Association—Soil drifting control including horticultural development	33,304 82
Cultural work on irrigation projects	18,349 19
Live stock surveys and sheep development.....	22,256 81
	<u>\$ 337,934 39</u>

Following is a statement showing the objects of expenditure under the various allotments:—

	Administration	Cultural	Land utilization	Water development	Total
Temporary Assistance	67,360 82	51,245 42	23,173 02	181,835 44	323,614 70
Wages	645 00	119,308 43	116,228 30	149,467 07	385,648 80
Cost of Living Bonus and Other Pay-list Items	8,327 40	24,811 20	21,692 69	38,644 11	93,475 40
A Equipment	2,399 10	26,281 75	41,923 67	77,907 00	148,511 52
Freight, Express and Cartage	137 81	1,949 07	5,003 57	4,741 65	11,832 10
Miscellaneous	161 02	3,179 72	4,827 30	2,281 55	10,449 59
Printing and Stationery ...	1,895 29	7,395 19	1,286 93	8,637 66	19,215 07
B Rents	252 00	32,409 06	2,154 49	11,705 35	46,520 90
Telephones, Telegrams and Postage	179 04	2,689 69	3,698 63	6,034 53	12,601 89
C Travelling Expenses	11,393 61	31,938 38	22,263 60	111,957 59	177,553 18
Buildings and Lands		1,563 90	22,821 16	525,444 49	549,829 55
Supplies and Materials	1 94	35,162 58	42,308 09	62,149 62	139,622 23
	<u>\$ 92,753 03</u>	<u>\$ 337,934 39</u>	<u>\$ 307,381 45</u>	<u>\$1,180,806 06</u>	<u>\$1,918,874 93</u>

As of March 31, 1945, there were 175 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates do not include cost of living bonus. Dates of separation are shown in parentheses.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Achtzener, J.	\$ 2,400 00	\$ 1,184 08	Humphreys, F. V.	2,400 00	1,776 91
Arthur, S. F.	3,780 00		MacKenzie, G. L.	3,300 00	1,017 78
Brown, C. D.	2,400 00	349 04	MacNaughton, D.	2,400 00	787 72
Caldwell, O. G. (Mar. 1) ..	2,500 00		Mann, H. H. M.	2,940 00	1,121 50
Cameron, R. J.	2,400 00	1,324 69	McCallum, F.	2,700 00	1,575 10
Carpenter, E. S.	2,700 00	1,295 55	McCallum, G. A.	2,400 00	769 73
Carss, H. W.	2,400 00	930 83	McMillan, L. D.	2,400 00	1,311 43
Carscallen, H. R.	2,820 00		Moore, C. M.	2,700 00	820 49
Cook, A. B.	2,700 00	1,589 07	Moore, J. C.	2,400 00	1,301 51
De Savigny, H. J.	2,700 00	535 39	Muchler, J. I. (Nov. 1) ..	3,300 00	1,098 62
Donald, R. F. B.	2,520 00		Orr, L. G.	2,400 00	1,065 08
Doughty, J. L.	2,820 00		Peterson, R. O.	2,700 00	1,182 70
Fairley, J. W.	2,400 00		Riesen, H. G.	2,820 00	1,716 64
Foss, W. L.	2,820 00	827 20	Russell, B. N. (June 1) ..	4,020 00	
Freer, O.	4,180 00	427 23	Shields, S. F.	2,400 00	1,383 21
Gillespie, W. M.	2,400 00	1,002 09	Spence, G.	6,000 00	
Gray, E. L.	4,500 00	1,922 40	Switzer, J. E.	2,700 00	
Gray, W. D.	2,700 00	1,193 64	Thierman, V. E. (Sept. 1).	2,700 00	688 32
Haberman, J. A.	2,400 00		Wotherspoon, W.	2,700 00	605 83
Hawkins, S. H.	3,300 00	1,335 74			

A Includes the purchase of 16 new cars and 14 new trucks at a net cost of \$33,219.06 after deducting allowances of \$12,338.61 for 12 used cars and 8 used trucks; a truck-mounted drill was purchased at a cost of \$12,644.75. Livestock for community pastures was purchased to the value of \$20,520.

B Expenditures include payments to 59 operators of experimental sub-stations amounting to \$27,922.
\$27,922.

C The following employees, whose salary rates were under \$2,400 on that date received travelling expenses of \$300 or over: H. J. Achtzener, \$321.05; R. H. Anderson, \$569.93; C. Argue, \$403.50; H. C. Armstrong, \$877.05; F. J. Bahr, \$573.58; J. Bain, \$731.97; A. G. Ballantyne, \$435.35; J. Barron, \$550.70; J. A. Bennett, \$657.18; W. M. Berry, \$981.84; C. H. Biddell, \$896.24; H. Birmingham, \$469.80; N. Bjarnson, \$536.80; R. V. Blair, \$871.03; W. G. Bock, \$1,525.14; R. M. Bowlley, \$689.51; W. E. Bowser, \$789.93; B. J. Brockman, \$896.29; D. N. Brown, \$532.70; H. C. Brown, \$1,369.53; D. Buhr, \$439.60; A. B. Cameron, \$396.09; J. B. Campbell, \$1,290.75; H. N. Cavan, \$1,311.49; L. G. Chase, \$684.73; H. Chester, \$601.59; S. E. Clarke, \$806.87; J. S. Clayton, \$535.86; R. C. Cleveland, \$359.07; J. R. Colvin, \$364.91; R. P. L. Daniels, \$376.87; A. W. Daurie, \$2,733.83; G. N. Denike (included under Vote 14); J. T. Dewson, \$354.70; R. M. Dickey, \$490.81; J. R. H. Dixon, \$346.45; R. H. Dunlop, \$889.77; R. Dupont, \$349.25; A. G. Eaman, \$1,632.53; W. A. Ehrlick, \$385.79; P. W. Eirich, \$332.90; O. E. Enarson, \$378.61; R. L. Erdman, \$403.05; G. R. Evans, \$1,395.39; W. H. Fairfield (included under Vote 14); D. A. Fleming, \$325.65; C. R. Forsberg, \$372.95; C. M. Furlong, \$604.55; Wm. Hagarty, \$437.38; T. P. Hagerman, \$1,739.07; W. F. Hall, \$533.96; D. C. Hammond, \$542.84; J. H. Harding, \$856.37; H. J. Hargrave (included under Vote 14); J. A. Havers, \$411.74; W. D. Hay, \$830.97; C. Hill, \$663.30; B. M. Hudd, \$379.91; W. M. Huddleston, \$1,512.10; P. Hyndman, \$757.71; N. L. Iverson, \$314.36; W. L. Jacobson, \$1,679.77; J. C. Johnson, \$303.60; R. Johnstone, \$1,111.44; A. L. Jones, \$713.75; F. Kanuka, \$459.59; C. Keith, \$306.05; G. Keith, \$648.84; D. A. Kennett, \$404.25; D. Kirtin, \$379.73; W. J. Kochoer, \$1,118.54; E. W. Krenz, \$410.14; R. Leonard, \$317.55; W. C. Lester, \$701.04; C. V. Lord, \$881.32; W. J. Machuga, \$582.10; J. M. MacKenzie, \$486.14; E. V. McCurdy, \$584.40; J. McDougal, \$353.81; Jas. R. McFall, \$659.65; H. H. McIntyre, \$873.30; J. K. McLachlan, \$1,121.17; A. S. McLeod, \$357.11; J. D. Mollard, \$348.07; H. C. Moss, \$376.58; N. Mudry, \$903.91; A. W. Murphy, \$1,055.94; D. Newyar, \$429.79; A. Nicholls, \$736.15; E. Nixon, \$611.18; J. E. O'Connell, \$2,373.63; W. M. Odynsky, \$423.34; G. Olson, \$424.26; E. C. Overgaard, \$1,514.99; O. Parker, \$331.14; D. A. Patterson, \$1,320.19; R. W. Peake, \$654; D. E. Pegg, \$344.80; J. Pendergast, \$2,206.02; A. W. Platt, \$545.83; A. J. Reece, \$1,433.42; R. C. Rees, \$530.80; H. E. Ringstrom, \$969.52; C. F. Ripley, \$791.96; R. Ruth, \$759.76; E. Sauer, \$517.05; B. Schick, \$1,495.17; M. Schitka, \$423.67; W. M. H. Shafer, \$303.73; J. Simpson, \$912.14; A. E. Sinclair, \$1,334.77; C. H. Slack, \$2,212.92; A. H. G. Snow, \$307.90; S. Stan, \$342.72; P. Strate, \$985.33; J. E. Switzer, \$894.59; R. I. Tenberg, \$959.66; C. M. Thompson, \$303.05; J. L. Thompson, \$398.63; L. B. Thomson (included under Vote 14); W. B. Thomson, \$1,926.88; E. W. Tisdale (included in Vote 14); S. Tomecko, \$450.64; H. Topham, \$301.63; R. M. Walker, \$1,576.20; J. W. Wayling, \$1,268.17; A. Welikotny, \$321.40; R. B. Wells, \$994.66; G. D. Williams, \$949.15; H. W. Williams, \$446.47; J. Wilner, \$919.62; A. W. Wilton, \$636.35; J. E. Winter, \$667.88; E. O. Wood, \$747.78; R. Youngman, \$2,405.68.

Suppliers receiving \$5,000 or more: Alberta Livestock Association, \$5,895; Beaver Lumber Company, Limited, \$6,007.60; Bird Construction Co. Ltd., \$34,871.61; Bowman Bros. Limited, \$5,365.07; Canadian Longyear, Limited, \$13,065.97; Canadian Motors Limited, \$5,939.38; Gibbs Bros., Ltd., \$20,738.92; Kramer-Church Tractor Co., Ltd., \$5,076.56; Imperial Oil Limited, \$8,153.94; International Harvester Company of Canada, Limited, \$5,636; Northern Wood Preservers (Sask.) Limited, \$5,913.38; W. B. Ramsay, \$89,319.87; Saskatchewan Cattle Breeders Association, \$10,740.

**Prairie Farm Assistance Act, c. 50, 1939—Amount transferred to meet the deficit in the
Prairie Farm Emergency Fund\$1,294,957 83**

The above transfer was necessitated because the levy on grain (\$5,714,762.95) plus refunds (\$16,621.69) was insufficient to meet expenditures, a distribution of which by provinces and crop years follows:

Crop Year	Manitoba	Saskatchewan	Alberta	Total
1939		195 00		195 00
1940		346 50		346 50
1941		1,840 62	569 50	2,410 12
1943	3,232 75	1,062,785 22	268,137 93	1,334,155 90
1944	72,630 25	2,875,696 96	2,740,907 74	5,689,234 95
	\$ 75,863 00	\$3,940,864 30	\$3,009,615 17	\$7,026,342 47

In the year 1942, crop conditions were so generally satisfactory that no payments were made under the Act.

Vote 30 Prairie Farm Assistance Act—Administration

	Estimates	Allotments	Expenditures
Salaries and Wages	140,000 00	137,254 87	97,647 19
Cost of Living Bonus and Other Pay-list Items	17,000 00	15,000 00	12,387 82
Freight and Express	1,000 00	1,000 00	16 40
Miscellaneous	1,000 00	3,000 00	1,901 67
Printing and Stationery	5,000 00	5,000 00	1,208 48
Rents	4,000 00	6,745 13	6,745 13
Telephones, Telegrams and Postage	8,000 00	8,000 00	2,425 96
A Travelling Expenses	74,000 00	74,000 00	65,823 17
	\$ 250,000 00	\$ 250,000 00	\$ 188,155 82

Under the Act, authority for appointments and rates of pay are vested in the Governor in Council.

As of March 31, 1945, there were 33 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates do not include cost of living bonus. Dates of separation are shown in parentheses. W. C. Barrie, \$3,200 (July 22); G. C. Bruce, \$2,400; H. J. Hamilton, \$2,400; A. W. Johnson, \$2,400; R. F. McGregor, \$4,500; J. C. Riddell, \$3,200 (Sept. 1); S. Sinclair, \$3,200.

A Certain details of these expenditures are merged with those detailed under Vote 31. The administration of this Act is interlocked with that of the Wheat Acreage Reduction Program, and the major portion of travelling expenses is charged to the latter.

Vote 31 Wheat Acreage Reduction Payments; for administration expenses in connection therewith, and for temporary appointments that may be required notwithstanding anything contained in the Civil Service Act

	Estimates	Allotments	Expenditures
Temporary Assistance and Wages	137,800 00	178,800 00	163,112 10
Publicity and Advertising	1,800 00	1,800 00	648 40
Freight and Express	1,700 00	1,700 00	1,271 32
Miscellaneous	1,500 00	1,500 00	1,496 50
A Professional Services	10,000 00	2,500 00	1,579 00
Printing and Stationery	7,600 00	7,600 00	7,243 17
Rents	4,000 00	4,000 00	4,000 00
Supplies and Materials	1,600 00	1,600 00	1,581 49
Telephones, Telegrams and Postage	8,000 00	8,000 00	7,876 04
B Travelling Expenses	91,000 00	121,000 00	72,168 76
C Bonus Reduction Payments	4,000,000 00	3,936,500 00	1,706,568 98
	\$4,265,000 00	\$4,265,000 00	\$1,967,545 76

The aim of the Wheat Acreage Reduction Act, c. 10, 1942, as amended, is to encourage a reduction in the number of acres sown to wheat in the Prairie Provinces by compensating farmers who effect such reduction.

Appointments and remuneration of administrative and technical officers and employees receive the approval of the Governor in Council; field, clerical and other assistance may be engaged by the Minister, but at rates of pay approved by the Governor in Council.

As of March 31, 1945, there were 59 salaried employees being paid from this account.

A Represents payments, authorized by the Governor in Council, to rural municipalities for assistance rendered in connection with the handling of application forms.

B The following employees, whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: W. A. V. Allan, \$302.07; R. Allison, \$421.58; J. Anderson, \$863.66; G. Atkinson, \$430.10; O. Bangsund, \$692.49; R. Barclay, \$926.21; G. H. Bartlett, \$977.91; M. W. Beaton, \$653.37; R. S. Beattie, \$1,475.12; W. Beaven, \$775.23; E. Beedle, \$1,167.88; E. Belhumeur, \$444.48; A. M. Bell, \$421.46; G. A. Bell, \$1,711.12; J. L. Berry, \$1,123.04; G. H. Bigelow, \$442.53; A. S. Bissett, \$548.57; T. E. Black, \$1,984.22; S. Boot, \$434.24; W. W. Bradley, \$1,197.03; E. Brassard, \$463.47; G. C. Bruce, \$1,148.69; J. S. Campbell, \$849.54; M. F. Carpenter, \$2,199.35; M. P. Clancy, \$1,225.29; J. S. Clark, \$392.85; A. E. Clarke, \$1,838.48; C. Clarke, \$754.20; P. Colleaux, \$1,536.56; T. E. Colter, \$308.80; J. P. Connors, \$711.59; J. C. Cottrell, \$361.84; W. B. Crozier, \$359.93; N. B. Dahl, \$325.27; C. Dixon, \$835.79; L. M. Dokken, \$545.06; W. H. Duce, \$371.60; C. Erickson, \$377.95; L. Evenson, \$1,420.52; E. S. Fagan, \$641.08; W. L. Faulkner, \$353.86; P. J. Fenrich, \$344.14; F. M. Findlay, \$326.24; P. F. Fitzpatrick, \$2,204.42; A. L. Forrester, \$994.13; J. France, \$340.72; R. Furst, \$361.46; W. Garman, \$696.18; W. Gartly, \$378.70; F. Gibson, \$457.23; E. Greenwood, \$1,191.62; H. D. Hall, \$454.05; H. M. Haney, \$694.84; J. M. Hanmore, \$313.71; G. Harkness, \$1,676.46; E. W. Hartle, \$567.97; A. E. Hawker, \$1,278.17; M. A. Hoover, \$315.87; F. S. Humphry, \$1,429.74; J. H. Irving, \$1,005.68; C. W. Johnstone, \$458.57; A. Jones, \$358.24; M. Jordet, \$386.48; H. W. Joslin, \$304.75; A. J. Kaiser, \$914.39; T. J. Kelly, \$510.47; G. A. Kennedy, \$379.39; J. N. Kozak, \$2,087.71; H. Krienke, \$1,339.98; H. Kruesel, \$656.23; W. Lettner, \$352.27; L. J. Lindberg, \$848.22; H. Loken, \$1,030.62; P. J. Longworth, \$627.11; J. Macallister, \$1,000; J. W. G. MacEwan, \$649.27; W. D. Mackay, \$535.10; D. MacLeod, \$681.86; R. Magosse, \$1,642.33; H. E. Mainil, \$401.37; F. E. Mann, \$332.11; S. Marks, \$509.36; W. T. Martin, \$509.83; G. McAdam, \$536.18; H. McAndrie, \$334.20; J. E. McCune, \$786.87; R. F. McGibbon, \$865.88; R. F. McGregor, \$911.72; C. J. McKenzie, \$1,021.85; J. A. McLeod, \$492.80; A. M. McQuarrie, \$571.01; F. Mears, \$610.67; G. Meding, \$477.21; J. Meikle, \$821.31; H. Merrell, \$605.79; A. H. Michael, \$406.76; T. H. Miller, \$557.07; S. Mitchell, \$722.40; J. Moreau, \$509.64; G. N. Morrison, \$826.74; J. C. Myers, \$1,281.39; J. A. Nadeau, \$410.30; G. W. Newell, \$1,678.78; W. Nicholson, \$542.56; W. G. H. Norrish, \$749.16; J. E. Parkinson, \$310.71; H. P. Pearson, \$434.96; A. R. Porter, \$700.44; J. D. Porter, \$527.72; H. Poss, \$544.41; L. G. Poulin, \$1,200.73; S. L. Preston, \$491.70; J. J. Reid, \$850.33; A. L. Reis, \$505.21; C. Rollans, \$314.61; D. E. Rose, \$1,674.36; R. N. Rose, \$914.98; N. D. Ross, \$872.10; L. H. S. Rowbotham, \$1,490.76; C. F. Rowe, \$309.67; E. Sampson, \$1,021.68; J. Schmidt, \$446.82; M. Shannon, \$1,242.04; W. N. Shepherd, \$302.57; S. Sinclair, \$1,006.38; G. Slade, \$468.94; F. H. Smith, \$1,299.37; L. Smith, \$305.93; D. A. Stewart, \$1,063.83; W. J. Stewart, \$319.28; R. F. Swinton, \$327.90; C. R. Thacker, \$883.30; H. Theissing, \$327.60; G. Thompson, \$1,259.17; E. S. Tolton, \$813.99; T. Truscott, \$413.21; G. D. Tumoth, \$453.27; P. M. Vawter, \$1,012.79; E. A. Wagler, \$343.67; H. E. Walker, \$1,933.71; F. J. Walks, \$420.79; J. Walton, \$727.96; A. T. Webster, \$701.31; J. W. Welbourn, \$349.03; D. J. Whitney, \$486.60; W. Widdop, \$998.19; J. P. Wiebe, \$399.34; R. A. Wilson, \$1,871.93; C. L. Wudel, \$302.92; F. Wyman, \$549.72; E. Zahorski, \$2,057.70.

C The bases of payments were those approved under the following authorities: P.C. 3047 dated October 13, 1941; Wheat Acreage Reduction Act, 1942, c. 10, 1941-42; Wheat Acreage Reduction Act, 1942, as amended, c. 12, 1942-43; P.C. 3870 dated May 23, 1944, as amended by P.C. 3734, May 24, 1945.

A summary of the payments made during the year is given on the following page.

SUMMARY OF WHEAT ACREAGE REDUCTION PAYMENTS MADE DURING 1944-45

	1941 Regulations		1942 Act				Totals	
			(1942 Crop Year)		(1943 Crop Year)			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Manitoba—								
Farmers.....	106	4,388 06	2,073	46,959 97	3,363	76,531 06	5,542	127,879 09
Landlords.....	5	92 94	109	1,692 94	106	2,060 37	220	3,846 25
Saskatchewan—								
Farmers.....	37	4,716 15	13,572	366,379 09	10,252	415,099 25	23,861	786,194 49
Landlords.....	17	576 29	2,279	24,459 65	1,397	30,083 97	3,693	55,119 91
*Alberta—								
Farmers.....	54	5,100 59	7,907	249,651 87	8,762	441,646 62	16,723	696,399 08
Landlords.....	14	281 14	822	10,814 76	953	26,034 26	1,789	37,130 16
	233	\$15,155 17	26,762	\$699,958 28	24,833	\$991,455 53	51,828	\$1,706,568 98

*Includes British Columbia (one payment).

The following tabulation shows individual payments of \$1,000 or over made during the year by provinces:—

Rural Municipality	Name of Farmer	Address	1943 Act	1942 Act	1941 Regula-tions	Landlords	Total
			\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Saskatchewan</i>							
96.....	B. S. Smith.....	Lincoln, Nebraska.....	1,000 00				1,000 00
107.....	Leon Lamotte.....	Gouverneur.....	1,055 69			170 31	1,226 00
226.....	William John Swan.....	Demaine.....	1,716 00				1,716 00
252.....	F. Krickle & Paul Ehman.....	Markinch.....		400 00	480 00		1,194 00
257.....	A. R. Moore.....	Elrose.....	1,125 36			90 64	1,216 00
260.....	Arthur Weis.....	Glidden.....	520 80	259 26		249 94	1,030 00
281.....	Julius & Rene Vanthuyne.....	Imperial.....	1,375 05			184 95	1,560 00
316.....	Marie & Edna Wilson.....	Harris.....	48 00	1,825 98		190 02	2,004 00
321.....	William Nesbitt.....	Kerobert.....	940 03	120 00		25 97	1,086 00
428.....	I. R. McKendry.....	Melfort.....	1,248 00	136 00			1,384 00
439.....	Edwin Duvall.....	Cut Knife.....	1,036 16	70 00		259 84	1,366 00
457.....	Rev. Fr. A. Ares.....	Zenon Park.....	1,033 92	67 14		374 94	1,476 00
472.....	Jonathan Fox Jr.....	Lloydminster.....	451 28	600 00		148 72	1,200 00
487.....	H. G. Neufeld.....	Nipawin.....	765 71	234 32		105 97	1,106 00
<i>Alberta</i>							
36.....	Joseph A. Hofer.....	Cranford.....	1,832 00				1,832 00
67.....	Jacob Walter.....	Lethbridge.....	2,668 00				2,668 00
137.....	John & Paul Entz.....	McGrath.....	1,822 00				1,822 00
137.....	Leroy C. Athien.....	Twin River.....	1,866 35	120 00		37 65	1,024 00
189.....	Martin Jensen.....	Blackie.....	1,033 55			186 45	1,220 00
218.....	Albert Maynard.....	Cluny.....	1,076 50			407 50	1,484 00
218.....	Marcellous Bolinger.....	Gleichen.....	2,394 00				2,394 00
247.....	O. P. Christensen.....	Hussar.....	1,209 83			64 17	1,274 00
248.....	Joseph Wurz.....	Rockyford.....	1,370 77			139 23	1,510 00
248.....	Fred W. Mattis.....	Standard.....	914 66			365 34	1,280 00
248.....	Ambrose J. Wise.....	Rockyford.....	1,298 00	320 00		500 67	1,618 00
248.....	David Hofer.....	Rockyford.....	1,033 33				1,534 00
280.....	A. C. Cormode.....	Crossfield.....	1,030 00				1,030 00
336.....	William James Houser.....	Halkirk.....	1,088 00				1,088 00
363.....	H. F. Schmidt.....	Talbot.....	1,654 57	50 00		315 43	2,020 00
366.....	James S. Penosky.....	Rotha.....	952 16			121 84	1,074 00
392.....	James & Mary Varty.....	Ribstone.....	953 48	20 00		43 52	1,022 00
S.D. 4.....	A. W. Bowes.....	Taber.....	1,440 00	140 00			1,580 00
Consolidated Return.....	J. Train Gray.....	Calgary.....	672 00	5,042 00			5,714 00
<i>British Columbia</i>							
Pouce Coupe 60.....	J. H. Siemens.....	Tupper Creek, B.C.....	1,590 00				1,590 00

Vote 32 Assistance to encourage the Improvement of Cheese and Cheese Factories

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
A Subsidies for construction and reconstruction of cheese factories; improving cheese maturing facilities in cheese factories and the standardization of cheese pressing equipment	50,000 00	50,000 00	45,567 82
B Premiums on high quality cheese	1,750,000 00	1,750,000 00	1,601,849 84
	<u>1,800,000 00</u>	<u>1,800,000 00</u>	<u>1,647,417 66</u>

The Cheese and Cheese Factory Improvement Act, c. 13, 1939, governs payments made under this vote.

A Subsidies to the extent of 50 per cent of the amount actually expended by the owners of cheese factories for the following purposes were paid: amalgamation and construction of new factories, \$40,549.13; enlarging, insulating and/or refrigerating existing factories, \$4,897.61; standardization of cheese presses, \$121.08.

The following is a distribution of expenditures by provinces, the number of participating factories being shown in parentheses:

Amalgamation and new construction: Ontario (1), \$13,421.28 (including supplementary payments of \$11,909.50 for 1943-44); Quebec (2), \$27,127.85.

Enlarging, insulating and/or refrigerating: Ontario (5), \$3,023.88; Quebec (2), \$1,036.70; Alberta (1), \$837.03.

Standardization of cheese presses, Ontario (1), \$121.08.

B Payments of one cent per pound on cheese scoring 93 points and two cents on cheese scoring 94 or more points. The following is a distribution of expenditures by provinces, the number of participating factories being shown in parentheses: New Brunswick (9), \$8,009.17; Quebec (477), \$443,560.55; Ontario (576), \$1,122,791.72; Manitoba (21), \$8,186.57; Saskatchewan (6), \$954.06; Alberta (14), \$10,275.99; British Columbia (1), \$8,071.78.

Vote 467 To provide for a preliminary survey of water flow and drainage conditions in the Lillooet Valley, British Columbia

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Temporary Assistance	1,000 00	2,600 00	2,582 27
Wages	500 00	4,245 00	3,684 46
Travelling Expenses	2,000 00	2,000 00	2,000 00
Exploratory Drilling	6,500 00	1,155 00	1,154 74
	<u>\$ 10,000 00</u>	<u>\$ 10,000 00</u>	<u>\$ 9,421 47</u>

This survey was conducted by the water development branch of the Prairie Farm Rehabilitation organization.

Vote 468 Agricultural Research Special Projects

	<u>Allotments</u>	<u>Expenditures</u>
Construction of pilot flax mill	115,000 00	60,483 11
Field wool laboratory, Lethbridge, Alberta	15,000 00	13,488 62
Sawfly Investigation	17,000 00	15,224 61
Sorghum Refinery	53,000 00	45,914 55
	<u>\$ 200,000 00</u>	<u>\$ 135,110 89</u>

The amount of the above vote, \$200,000, was not subdivided in the Estimates; the allotments were authorized by Treasury Board.

One new truck was purchased at a cost of \$1,108.92.

Suppliers receiving \$5,000 or more: Malcolm Construction Co., \$13,958; Manitoba Engineering Co., \$31,309.

Vote 469 To provide assistance for the replacement of maple production equipment

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Materials and Supplies	\$ 200,000 00	\$ 200,000 00	

P.C. 251 dated January 22, 1940, as amended by P.C. 7483 dated January 13, 1941, and P.C. 2881 dated April 25, 1941, approved an agreement between the Dominion Government and the Quebec Provincial Government whereby they undertook mutually to assist producers of maple products in the Province of Quebec to replace lead-contaminated sap buckets with others of approved material.

No claims were submitted during the fiscal year.

Vote 470 Administrative Expenses, Agricultural Prices Support Act, 1944

	Estimates	Allotments	Expenditures
Temporary Assistance	15,000 00	15,000 00	6,016 67
Cost of Living Bonus and Other Pay-list Items	1,000 00	1,000 00	137 26
A Travelling Expenses	5,000 00	5,000 00	1,159 56
Miscellaneous	4,000 00	4,000 00	328 29
	<u>\$ 25,000 00</u>	<u>\$ 25,000 00</u>	<u>\$ 7,641 78</u>

The Agricultural Prices Support Act, c. 29, 1944, authorizes the establishment of the Agricultural Prices Support Board consisting of three members to be appointed by the Governor in Council, with powers subject to, and in accordance with, regulations approved by the Governor in Council, to support by way of subsidy or otherwise the prices of agricultural products during the transition from war to peace. The Act defines Agricultural Product as any natural product of agriculture, except wheat, designated by the Governor in Council, and includes processed meat, dairy and poultry products if so designated.

By P.C. 6165 dated August 16, 1944, J. G. Taggart was appointed Chairman of the Board at a salary of \$8,000 per annum, with two officers of the Department of Agriculture to be members pro tempore to serve without special remuneration.

As at March 31, 1945, J. G. Taggart and 1 other salaried employee were being paid from this account.

A J. G. Taggart received travelling expenses of \$1,296.62 (including travelling expenses received from the War Allotment as Chairman of the Meat Board).

WAR

War Allotments and Expenditures

See Page		Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
CURRENT					
	Agricultural Supplies Board—				
A-39	Administration.....	45,618 00	28,202 89		137,468 37
A-39	Publishing special wartime pamphlets.....	6,000 00	2,660 85		27,814 85
A-39	Dehydration Research.....	51,232 00	46,096 08		112,045 93
A-39	Production of Russian dandelion and Canadian milkweed.....	6,744 00	5,644 35		16,400 24
A-40	Inspection of Eggs.....	47,321 00	45,221 63		100,778 73
A-40	Advertising re the reduction of the domestic consumption of pork, bacon and ham.....	1,918 00	1,899 04		16,229 36
A-40	Advertising re value of cereal grains in diet.....	5,860 00	2,086 46		3,225 52
A-40	Advertising re placing orders for seed potatoes.....	675 00	190 08		6,714 95
A-40	Sheep Raising Program.....	13,805 00	7,728 56	7,023 02	53,433 97
A-40	Bonus payments on 1943 wool clip.....	64,812 00	63,066 22		153,253 63
A-40	Bonus payments on 1944 wool clip.....	160,000 00	92,329 35		92,329 35
A-41	Purchase of Argentine rape and sunflower seed.....	4,102 00	3,257 43	9,185 22	10,021 15
A-41	Compensation to farmers for the cultivation of milkweed.....	20,000 00	10,772 97		10,772 97
A-41	Dehydration of Vegetables—1943-44.....	6,000 00	2,230 00	739 00	1,491 00
A-41	Advertising to maintain milk deliveries to creameries and cheese factories.....	5,000 00	2,432 86		2,432 86
A-41	Feeds Administrator.....	41,170 00	33,868 90		98,799 43
A-41	Freight Assistance on Western feed grains.....	16,700,000 00	15,942,701 66	4,591 24	47,980,889 51
A-42	Subsidies on Western Wheat used as feed for livestock.....	8,000,000 00	7,470,945 30	1,807 60	12,806,300 95
A-42	Reserve Stock of Feed Grains—				
A-42	Plan "A".....	1,000,000 00	674,955 69		662,440 05
A-42	Plan "B".....	57,795 00	39,616 09	89 56	1,331,730 65
A-42	Subsidies to processors of alfalfa meal.....	25,000 00	22,721 03		91,222 65
A-42	Flax Fibre Administrator.....	30,369 00	22,922 27		71,738 11
A-43	Fertilizers and Pesticides Administrator.....	23,140 00	12,730 77		51,033 81
A-43	Fertilizers subventions and freight allowances—1943.....	1,500 00	1,249 49	31 80	1,940,391 27
A-43	Fertilizers subventions and freight allowances—1944.....	441,668 00	348,515 81		348,515 81
A-43	Fertilizers subventions and freight allowances—1945.....	100,000 00	96,209 91		96,209 91
A-43	Payments to the Provinces for promoting the use of lime for soil amendment purposes—1943-44.....	14,694 00	8,167 55		221,450 08
A-44	Payments to the Provinces for promoting the use of lime for soil amendment purposes—1944-45.....	250,000 00	218,350 25		218,350 25
A-44	Seeds Administrator.....	10,722 00	5,225 45		13,073 35
A-44	Stock Seed Program—1943.....	17,831 00	13,163 25		25,331 63
A-44	Dominion Seed Program—1943..	20,000 00	6,669 31	604 31	6,065 00
A-44	Dominion Seed Program—1944..	15,000 00	13,567 25		13,567 25
A-44	Purchase of alfalfa seed.....	4,199 00	1,985 01		13,973 63
A-44	Freight assistance on alfalfa seed.....	30,000 00	10,855 82		10,855 82

See Page		Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
CURRENT—Continued					
	Disposal of agricultural products rendered surplus by the war—				
A-45	Nova Scotia Apple Agreement 1944.....	2,150,000 00	1,110,495 54	158,912 00	951,583 54
A-45	British Columbia Apple Agreement 1943.....	57,000 00	56,002 50		56,002 50
A-45	British Columbia Apple Agreement 1944.....	250,000 00	28,042 80		28,042 80
	Meat Board—				
A-45	Administration.....	92,269 00	92,165 39		303,914 10
A-45	Premiums on hog carcasses suitable for export to Great Britain.	14,550,000 00	14,090,990 53	79 10	17,946,067 43
A-46	Printing of Government Warrant Combination form <i>re</i> Hog Premium Policy.....	54,000 00	51,407 24		51,407 24
A-46	Assistance in moving to Eastern plants, hogs marketed in the West in excess of plant capacity	23,746 30	12,321 86		123,575 56
	Dairy Products Board—				
A-46	Administration.....	16,317 00	14,647 39		61,432 87
A-46	Purchase of creamery butter for storage and export.....	1,500,000 00	9,616 73	3,172 69	39,991 89
	Special Products Board—				
A-46	Administration.....	56,441 00	56,191 52		135,058 78
A-47	Seed Export Office.....	23,106 00	20,208 97		34,431 43
A-47	Services of forwarding agencies in connection with the shipment of fruit and vegetables to the British Ministry of Food.....	350 00	245 34		971 59
A-47	Payment for dehydrated agricultural products prior to receipt of payment from ultimate purchasers—1943.....	5,000 00		737,097 04	Cr. 240,789 41
A-47	Payment for dehydrated agricultural products prior to receipt of payment from ultimate purchasers—1944.....	5,500 000.00	1,828,149 19		1,828,149 19
A-47	Compensation to Seed Dealers...	20,000 00	17,617 38		17,617 38
A-47	To increase the income of farmers in the Spring Wheat area of Western Canada.....	3,000 00	2,479 65	2,202 87	18,978,591 27
	Agricultural Food Board—				
A-48	Administration.....	38,623 14	24,074 84		41,722 22
A-48	Subsidies on milk for butter, for fluid milk, for cheese, and for concentration purposes, 1943-44	3,483,000 00	3,482,750 38	15,436 36	32,738 402 05
A-48	Subsidies on milk for butter, for fluid milk, for cheese, and for concentration purposes—1944-45.....	39,885,000 00	38,801,248 85		38,801,248 85
A-49	Subsidies on milk used in the manufacture of Lactose or milk sugar.....	51,000 00	45,086 20		45,086 20
A-49	Subsidies to producers of tomatoes, corn, beans and peas—1943 Crop.....	10,000 00	7,078 71		952,519 77
A-49	Subsidies to producers of tomatoes, corn, beans and peas—1944 Crop.....	2,600,000 00	2,541,427 65		2,541 427 65
A-49	Subsidies on fruit used in the manufacture of jams—1943....	138,974 00	114,462 36	4,506 93	355,153 81
A-49	Subsidies on fruit used in the manufacture of jams—1944....	600,000 00	380,882 86		380,882 86

See Page		Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
<i>CURRENT—Concluded</i>					
A-49	Test shipment of eggs to Great Britain.....	10,000 00	7,763 59	.....	7,763 59
A-49	Outstanding Participation Certificates.....	125 00	120 20	.....	120 20
	Total Current.....	98,340,126 44	88,053,717 25	945,478 74	182,926,727 40
	*Non-Current Allotments.....			42,484 24	16,252,457 14
	Total.....	<u>\$98,340,126 44</u>	<u>\$88,053,717 25</u>	<u>\$987,962 98</u>	<u>\$199,179,184 54</u>

*The details of these Allotments will be found in Public Accounts of previous years.

Allotment: Agricultural Supplies Board—Administration	45,618 00
Expenditures.....	\$ 28,202 89

P.C. 948 dated March 6, 1940 established the Agricultural Supplies Board with the view toward ensuring that the agricultural resources of Canada be utilized to the best advantage during the war.

As of March 31, 1945, there were 14 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employee in receipt of war duties supplement is indicated by an asterisk. F. H. Gorsline, \$3,000; D. Hunter, \$3,000; *J. R. Peet, \$2,820.

Total salaries paid amounted to \$19,264.78 (including cost of living bonus, \$1,667.39); travelling expenses, \$7,105.02; and sundry expenses, \$1,833.09.

Travelling expenses of \$300 or over were paid to: J. M. Armstrong (included under Vote 13); F. E. Atkinson (included under Vote 14); R. Crawford (included under Vote 22); C. C. Eidt (included under Vote 14); F. H. Gorsline, \$525.11 (from Seeds Administrator allotment).

Allotment: Publishing special wartime pamphlets	6,000 00
Expenditures.....	\$ 2,660 85

Payments were made to the Department of Public Printing and Stationery.

Allotment: Dehydration Research	51,232 00
Expenditures	\$ 46,096 08

To provide increased facilities for supervising the quality of products dehydrated in Canadian plants and for conducting research in preparation, dehydration and storage of dehydrated products, authority was granted for the construction and equipment of a laboratory at the Central Experimental Farm and for payment of incidental expenses.

As of March 31, 1945 there were 9 salaried employees being paid from this account.

Expenditures consist of: completion of building, \$6,616.80; equipment and supplies, \$17,612.15; travelling expenses, \$1,630.57; salaries and wages, \$20,236.56.

Allotment: Production of Russian dandelion and Canadian milkweed	6,744 00
Expenditures.....	\$ 5,644 35

P.C. 8/2340 dated March 24, 1943, authorized the Experimental Farms and the Science Service to grow approximately 35 acres of Russian dandelion and 10 acres of Canadian milkweed for experimental purposes in connection with the production of natural rubber.

Expenditures represent the following: seed, \$1,112.91; equipment, \$1,205.63; wages, \$3,216.85; miscellaneous, \$108.96.

Allotment: Inspection of Eggs	47,321 00
Expenditures	\$ 45,221 63

As of March 31, 1945, there were 17 salaried employees being paid from this account. W. G. Blennerhassett was receiving a salary at an annual rate of \$4,800.

Total salaries paid amounted to \$30,212.76 (including cost of living bonus, \$3,093.59); travelling expenses, \$14,847.99; and miscellaneous, \$160.88.

Travelling expenses of \$300 or over were paid to: W. G. Blennerhassett, \$3,023.56; J. Bradbury, \$1,530.86; L. Choquette, \$1,861.68; P. E. Hamelin (included under Vote 27); J. H. Hare, \$1,279.33; J. A. Ladouceur, \$1,308.21; J. J. McCallum, \$787.08; G. L. Newman, \$1,458.71; E. W. Noton, \$309.15; H. H. Sissons, \$726.76; E. F. Turcotte, \$396.96.

Allotment: Advertising re the reduction of the domestic consumption of pork, ham and bacon	1,918 00
Expenditures	\$ 1,899 04

Payments were made to the Canadian Advertising Agency Ltd., Montreal.

Allotment: Advertising re value of cereal grains in diet	5,860 00
Expenditures	\$ 2,086 46

Payments were made to the Department of Public Printing and Stationery.

Allotment: Advertising re placing orders for seed potatoes	675 00
Expenditures	\$ 190 08

Payments were made to the Canadian Advertising Agency Ltd., Montreal.

Allotment: Sheep Raising Program	13,805 00
Expenditures	\$ 7,728 56

This policy had for its object the immediate expansion of sheep raising in Canada to the extent of increasing Canadian sheep holdings by one million head in 1943. P.C. 4427 dated May 28, 1942, authorized the payment of freight charges from points of origin to points of distribution on ewes or ewe lambs purchased for breeding and to pay costs of purchase and distribution on suitable rams for loaning to farmers starting new flocks of sheep under stated conditions.

Expenditures above represent accounts outstanding at the close of 1943-44. Receipts from rams sold, amounting to \$7,023.02, appear under Special Receipts, Refunds of Previous Years' War Expenditures.

Allotment: Bonus payments on 1943 wool clip	64,812 00
Expenditures	\$ 63,066 22

P.C. 1/2519 dated March 29, 1943, authorized the Agricultural Supplies Board to pay to the Provincial Governments co-operating with the Dominion in the payment of a bonus on wool, an amount not exceeding one-half of the expenditure incurred by such Provincial Governments or two cents per pound, whichever is lower.

Payments to provinces were as follows: Prince Edward Island, \$493.04; Saskatchewan, \$83.12; Alberta, \$62,490.06.

Allotment: Bonus payments on 1944 wool clip	160,000 00
Expenditures	\$ 92,329 35

P.C. 2/1000 dated February 8, 1944, authorized similar payments on the 1944 wool clip to those made on that of 1943.

Payments to provinces were as follows: Prince Edward Island, \$640.80; Nova Scotia, \$4,506.59; New Brunswick, \$538.52; Quebec, \$926.80; Saskatchewan, \$27,811.50; Alberta, \$57,905.14.

Allotment: Purchase of Argentine rape and sunflower seed	4,102 00
Expenditures.....\$	3,257 43

In view of the urgent need of producing rape seed and sunflower seed for oil processing purposes, P.C. 7/6181 dated August 4, 1943, authorized the purchase of a quantity of Argentine rape seed and Sunrise and Mennonite sunflower seed.

Expenditures were as follows: 5,815 pounds of rape seed, \$407.05; 36,190 pounds of sunflower seed, \$1,979.49; miscellaneous charges, \$870.89.

Receipts from sales amounting to \$9,185.22 appear under Special Receipts, Refunds of Previous Years' War Expenditures.

Allotment: Compensation to farmers for cultivation of milkweed	20,000 00
Expenditures.....\$	10,772 97

In co-operation with the Department of Munitions and Supply and the National Research Council, arrangements were made for the seeding of approximately 450 acres of milkweed to be used in the processing of synthetic rubber. Payments to farmers for cultivation, harvesting, baling, etc., were authorized by P.C. 12/3275 dated May 3, 1944.

Allotment: Dehydration of Vegetables—1943-44	6,000 00
Expenditures.....\$	2,230 00

To increase the output of high quality products, authority was granted for equipping the necessary plants in Canada for the dehydration of vegetables and for the continuation of Government control and supervision of dehydrated products.

Expenditures represent the value of government-owned equipment supplied to the Island Foods Inc., Summerside, P.E.I.

Receipts from sale of equipment amounting to \$739 appear under Special Receipts, Refunds of Previous Years' War Expenditures.

Allotment: Advertising to maintain milk deliveries to creameries and cheese factories	5,000 00
Expenditures.....\$	2,432 86

Payments were made to the Canadian Advertising Agency Ltd., Montreal.

Allotment: Feeds Administrator	41,170 00
Expenditures.....\$	33,868 90

To regulate production and distribution of feeds to meet present and potential national needs, P.C. 8097 dated October 22, 1941, authorized the appointment of an Administrator who, in regard to prices and licences, is responsible to the Wartime Prices and Trade Board, and to the Minister of Agriculture through the Agricultural Supplies Board in all other matters.

As of March 31, 1945, there were 10 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. R. M. Bryan, \$3,600; J. G. Davidson, \$4,000—also paid at the rate of \$3,000 by Wartime Prices and Trade Board; D. H. Lockerbie, \$3,000; D. E. Thomson, \$4,200.

Total salaries paid amounted to \$23,855.89 (including cost of living bonus, \$1,222.93), travelling expenses, \$2,080.91 and other sundry expenses, \$7,932.10.

J. G. Davidson received travelling expenses of \$1,333.35.

Allotment: Freight Assistance on Western feed grains	16,700,000 00
Expenditures.....\$	\$15,942,701 66

This policy, approved by P.C. 7523 dated September 25, 1941, as amended by P.C. 8067 dated October 20, 1941, P.C. 8396 dated October 28, 1941 and P.C. 4781 dated June 5, 1942, provides for payment of freight assistance at specified rates on Western feed grains shipped to Eastern Canada and British Columbia as feed for live stock and poultry. Payments are made to wholesale and retail grain dealers and to feeders, the object of the policy being that feeders of live stock and poultry will receive the full benefit of the subsidy in prices paid for feeds.

The following is a distribution of expenditures: Eastern Canada, \$14,218,412.77; British Columbia, \$1,724,288.89.

Allotment: Subsidies on Western Wheat used as feed for live stock	8,000,000 00
Expenditures	\$7,470,945 30

In order to maintain the cost of Western Wheat for the feeding of live stock and poultry at a level reasonably related to the maximum prices allowable for animal products and conducive to an increase in the production of such products, P.C. 8175 of September 11, 1942, authorized the payment of 8 cents per bushel on Western Wheat purchased on or after August 1, 1942, from a dealer licensed by the Canadian Wheat Board, or from a producer of Western Wheat, for use exclusively as feed for live stock and poultry. P.C. 8735 dated November 11, 1943, authorized the increase of this payment to 25 cents per bushel. Payments are made to wholesale and retail feed dealers and to feeders of live stock.

The following is a distribution of expenditures: Eastern Canada, \$5,492,457.80; Prairie Provinces, \$1,018,615.70; British Columbia, \$959,871.80.

Allotment: Reserve Stock of Feed Grains—Plan A	1,000,000 00
Expenditures	\$ 674,955 69

This policy was established by P.C. 1/6567 dated August 18, 1943, as amended by P.C. 3/2200 dated March 28, 1944 and P.C. 1/6000 dated August 1, 1944 which provided for the payment of costs in excess of ordinary costs in moving and storing western wheat, oats and barley in reserve stock storage positions in Eastern Canada as authorized by the Feeds Administrator, with the object of setting up in Eastern Canada reserve stocks for distribution as feed for live stock and poultry during periods of limited transportation facilities. Payments were made to grain dealers in Western and Eastern Canada.

Payments of \$5,000 or over were made to the following: Canadian Consolidated Grain Co., Ltd., \$5,926.96; J. Eugene Cardinal, \$5,251.49; E. W. Caron, \$7,147.37; Coatsworth & Cooper, \$27,482.33; Cooperative Federée de Quebec, \$9,314.86; Vernon C. Green, \$5,656.65; Hallett & Carey, Ltd., \$76,221.06; Frank B. Ham & Co., \$11,965.66; Leblanc & Lafrance, \$12,556.77; Maple Leaf Milling Co., Ltd., \$7,541.83; McCabe Brothers Grain Co., Ltd., \$41,448.15; Norris Grain Co., Ltd., \$94,713.71; Ogilvie Flour Mills Co., Ltd., \$7,035.43; Parrish & Heimbecker Ltd., \$72,039.88; James Richardson & Sons Ltd., \$43,167.70; Saskatchewan Pool Elevators Ltd., \$88,635.53; Toronto Elevators Ltd., \$99,141.70; United Farmers Co-operative Ltd., \$5,914.02.

Allotment: Reserve Stock of Feed Grains—Plan B	57,795 00
Expenditures	\$ 39,616 09

To encourage farmers and feeders to purchase and store wheat, oats and barley for their own use during the winter, P.C. 1/6567 dated August 18, 1943, authorized payments on a per bushel basis according to month of purchase as follows: July, 3 cents; August, 2½ cents; September, 2 cents; October, 1½ cents; November, 1 cent; December, ½ cent. Payments were made to wholesale and retail grain dealers who had allowed the subsidy to farmers and feeders in their selling price, as well as to farmers and feeders direct.

One payment of over \$5,000 was made from this account: Toronto Elevators Ltd., \$8,325.49.

Allotment: Subsidies to processors of alfalfa meal	25,000 00
Expenditures	\$ 22,721 03

In order to obtain an extensive expansion of the production of alfalfa meal for livestock feeding purposes, authority was provided under P.C. 705 of February 15, 1943, for the payment of a subsidy of \$3 per ton to processors, on all alfalfa meal produced in Canada for use as feed or in feed mixtures.

Allotment: Flax Fibre Administrator	30,369 00
Expenditures	\$ 22,922 27

P.C. 8987 dated November 18, 1941, authorized the appointment of a Flax Fibre Administrator to control the export and marketing of the products of flax straw.

As of March 31, 1945, there were 5 salaried employees being paid from this account. V. A. Minne was receiving a salary at an annual rate of \$2,400 exclusive of cost of living bonus on that date.

Total salaries paid amounted to \$11,797.38 (including cost of living bonus, \$1,147.38); travelling expenses, \$10,218.03; and sundry expenses, \$906.86.

Travelling expenses of \$300 or over were paid to: A. Casgrain, \$1,167.85; G. Duperron, \$2,107.42; J. W. McKay (included under Vote 19); V. Minne, \$1,820.90; E. Perrier, \$1,644.74; J. P. Poirier, \$1,148.09; C. G. Read, \$740.46.

Allotment: Fertilizer and Pesticides Administrator	23,140 00
Expenditures.....\$	12,730 77

To regulate the distribution of fertilizers and pesticides to meet present and potential needs, P.C. 397 dated January 20, 1942, authorized the appointment of an Administrator to act under the direction of the Minister of Agriculture through the Agricultural Supplies Board.

As of March 31, 1945, there were 3 salaried employees being paid from this account. G. J. Gallister was receiving a salary at an annual rate of \$3,600 on that date. This employee was receiving \$100 per month living allowance at March 31, 1945, which allowance was paid by the Wartime Prices and Trade Board.

Total salaries paid amounted to \$8,158.64 (including cost of living bonus \$481.93); travelling expenses, \$3,635.50; and sundry expenses, \$936.63.

Travelling expenses of \$300 or over were paid to: G. J. Gallister, \$1,162.37; G. S. Peart (included under Vote 19).

Allotment: Fertilizer Subventions and Freight Allowances—1943	1,500 00
Expenditures.....\$	1,249 49

To encourage the wider use of chemical fertilizers throughout Eastern Canada and British Columbia, on certain crops essential to the production of livestock products required to meet Canadian commitments to the United Kingdom and domestic requirements, authority was granted by P.C. 5482 dated June 29, 1942, for the payment of subsidies to fertilizer dealers and distributors to reduce the cost of fertilizers purchased by farmers for use on such crops.

Expenditures represent subventions in respect of farmers in the province of Nova Scotia.

Allotment: Fertilizer Subventions and Freight Allowances—1944	441,668 00
Expenditures.....\$	348,515 81

The object of this policy was to increase the use of chemical fertilizers by farmers in Eastern Canada and British Columbia in the production of essential crops. P.C. 8/9868 of December 29, 1943, authorized the payment to fertilizer dealers, agents, co-operatives or other distributors of the actual cost of transportation in excess of \$1 per ton on any shipment of fertilizer for use in crop production in 1944, such subsidy to be passed on by the distributor to the purchaser by reduction in selling price.

Expenditures represent payments to distributors in the provinces of: Prince Edward Island, \$38,154.34; Nova Scotia, \$18,843.47; New Brunswick, \$60,287.70; Quebec, \$119,587.33; Ontario, \$77,943.98; British Columbia, \$33,698.99. No subventions were paid from this allotment.

Allotment: Fertilizer Subventions and Freight Allowances—1945	100,000 00
Expenditures.....\$	96,209 91

P.C. 8/9151 dated December 6, 1944, authorized payments similar to those made for 1944.

Expenditures represent the following: freight allowances in respect of farmers in the provinces of: Prince Edward Island, \$15,903.10; Nova Scotia, \$7,868.55; New Brunswick, \$36,926.69; Quebec, \$17,124.14; Ontario, \$13,951.02; British Columbia, \$4,436.41. No subventions were paid from this allotment.

Allotment: Payments to the Provinces for promoting the use of lime for soil amendment purposes—1943-44	14,694 00
Expenditures.....\$	8,167 55

To encourage the production of clover, alfalfa and other leguminous crops which constitute the principal sources of home grown proteins, and which cannot be grown in acid soil, P.C. 5026 dated June 21, 1943, authorized the Agricultural Supplies Board to pay to the Provinces concerned, a subsidy not exceeding 75 cents per ton on lime produced, together with a further subsidy of 75 cents per ton on lime distributed for soil amendment purposes. Payments were made as follows: Prince Edward Island, \$274.18; Nova Scotia, \$2,890.44; Quebec, \$4,795.72; Ontario, \$207.21.

Allotment: Payments to the Provinces for promoting the use of lime for soil amendment purposes—1944-45	250,000 00
Expenditures	\$ 218,350 25

P.C. 2251 dated March 30, 1944, authorized payments similar to those made for 1943-44. Payments were made as follows: Prince Edward Island, \$7,480.47; Nova Scotia, \$32,832.67; New Brunswick, \$45,320.85; Quebec, \$127,058.34; Ontario, \$2,519.13; British Columbia, \$3,138.79.

Allotment: Seeds Administrator	10,722 00
Expenditures	\$ 5,225 45

P.C. 291 dated January 16, 1942, authorized the appointment of an Administrator to regulate the distribution of field crop and garden vegetable seeds.

Expenditures consist of: salaries, \$1,887.29 (including cost of living bonus, \$60.44); travelling expenses, \$2,708.94; and sundry expenses, \$629.22.

Travelling expenses of \$300 or over were paid to F. H. Gorsline (included under Agricultural Supplies Board); G. M. Stewart (included under Vote 19); N. Young (included under Vote 19).

Allotment: Stock Seed Program—1943	17,831 00
Expenditures	\$ 13,163 25

To increase the production of vegetable and field root seeds, P.C. 1/84 dated January 6, 1943, authorized the Agricultural Supplies Board to arrange with the Dominion Experimental Farms Service for the production of garden seeds required. Expenditures, in the main, represent labour charges.

Allotment: Dominion Seed Program—1943	20,000 00
Expenditures	\$ 6,669 31

Due to a depletion of reserves of seed of several of the principal food crops, P.C. 1/1481 of February 24, 1943, authorized the Agricultural Supplies Board to arrange for the production and purchase of adequate seed supplies to meet Canadian requirements, such seed to be available for purchase by the seed trade of Canada.

Returns from sales amounting to \$604.31 appear under Special Receipts, Refunds of Previous Years' War Expenditures.

Allotment: Dominion Seed Program—1944	15,000 00
Expenditures	\$ 13,567 25

P.C. 6/93 dated January 7, 1944, authorized payments similar to those made for 1943.

Allotment: Purchase of Alfalfa Seed	4,199 00
Expenditures	\$ 1,985 01

To ensure the holding in Canada of sufficient of this seed to meet the requirements of Canadian farmers for the seeding season 1943, authority was granted under P.C. 1024 of February 8, 1943, for the purchase of a quantity of this seed by the Seeds Administrator of the Agricultural Supplies Board. This allotment was to provide for payment of claims not presented until the current fiscal year.

Allotment: Freight Assistance on Alfalfa Seed	30,000 00
Expenditures	\$ 10,855 82

To meet a shortage of alfalfa seed in Eastern Canada, P.C. 3/8550 dated November 8, 1944, authorized the Agricultural Supplies Board to pay carload freight charges from Winnipeg, Man., to points in Eastern Canada. Payments were made to seed dealers.

Allotments: Disposal of Agricultural Products rendered surplus by the War

	Allotments	Expenditures
A Nova Scotia Apple Agreement, 1944.....	\$2,150,000 00	\$1,110,495 54
B British Columbia Apple Agreement, 1943.....	57,000 00	56,002 50
C British Columbia Apple Agreement, 1944.....	250,000 00	28,042 80

A To assist in disposing of the 1944 crop of Nova Scotia apples, an agreement was entered into between the Department and the Nova Scotia Apple Marketing Board whereby the Board agreed to market a minimum quantity of 250,000 barrels of apples for fresh consumption. The Minister agreed (a) to pay to the Board, in respect of its production of evaporated apple, industry assistance of 9 cents per pound on a maximum quantity of 15,070,000 pounds, (b) to purchase any quantity not exceeding 9,000,000 pounds of choice quality evaporated apple qualifying for industry assistance at 19½ cents per pound f.o.b. processing plant or 20 cents per pound f.a.s. Halifax, (c) to pay a storage allowance of ¼ cent per complete week per 50-pound case remaining on hand with the Board beyond 30 days after purchase.

The Minister further agreed to assist the Provincial Government in a program for the removal of aged and undesirable trees by paying to the Board the amount of \$2 for each tree of this condition removed, the total sum payable not to exceed \$150,000.

The following expenditures were incurred: purchase of evaporated apple, \$851,430; industry assistance, \$1,007,626.50; compensation for trees removed, \$30,574.

Receipts from sale of evaporated apple amounted to \$938,046.96, of which \$158,912 appears under Special Receipts—Refunds of Previous Years' War Expenditures, and \$779,134.96 was credited to this allotment.

B To assist the growers of apples in the Okanagan Valley to market their 1943 crop, an agreement was entered into between the Department and the British Columbia Fruit Board. The provisions under which payments were made are as follows: the Board agreed that all sales of apples in Canada for fresh consumption should be at prices authorized by the Minister; the Minister agreed (a) to assist in the marketing of a maximum quantity of 4,250,000 boxes of apples, less any quantity sold by the Board outside of Canada, by guaranteeing to the Board f.o.b. prices of fresh apples as follows: an average of \$1.30 per box of wrapped pack, \$1.20 per box of unwrapped pack, and 90 cents for each forty pounds (the equivalent of a box) of bulk apples, (b) to assist an increase in production of evaporated apple by paying the Board 15 cents for each pound of production in the Okanagan Valley in excess of 750,000 pounds, the total sum payable not to exceed \$112,500.

C To assist the growers of apples in the Okanagan Valley to market their 1944 crop, an agreement was entered into between the Department and the British Columbia Fruit Board. The provisions under which payments were made are as follows: the Board agreed that all sales of apples in Canada for fresh consumption should be at prices authorized by the Minister; the Minister agreed to guarantee to the Board f.o.b. prices on the first 1,000,000 boxes of apples sold by the Board in Western Canada an average of \$1.40 per box of wrapped pack, \$1.30 per box of unwrapped pack, and \$50 per ton or \$1 per box of bulk apples (40 pounds being the equivalent of one box), the total sum payable not to exceed \$250,000.

Allotment: Meat Board Administration	92,269 00
Expenditures.....	\$ 92,165 39

P.C. 4076 dated December 13, 1939, established the Bacon Board with a view toward ensuring that regular and sufficient supplies of bacon and other pork products would be available for export as required and that satisfactory prices would be paid to hog producers. P.C. 4187 dated June 3, 1943, established regulations for the control of meat derived from cattle, calves, sheep, lambs or hogs and also changed the name to Meat Board.

As of March 31, 1945, there were 32 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parentheses) follows: F. G. Berrill, \$4,320, living allowance \$900; G. H. Kerr, \$4,677.80, maximum expense allowance, \$1,200; D. J. Perry, \$4,200 (Aug. 27), living allowance, \$600.

Total salaries paid amounted to \$57,341.73 (including cost of living bonus \$6,192.67), travelling expenses, \$14,183.98, sundry expenses, \$20,639.68.

Travelling expenses of \$300 or over were paid to: F. G. Berrill, \$1,400.88; G. H. Kerr, \$723.48; R. L. Layton (included under Vote 27); D. A. McKinnon (included under Vote 27); L. H. McMillan (included under Vote 27); C. A. Meloche, \$516.44; L. W. Pearsall (included under Vote 27); D. J. Perry, \$1,067.22; J. G. Taggart (included under Vote 470).

Allotment: Premiums on hog carcasses suitable for export to Great Britain	14,550,000 00
Expenditures.....	\$14,090,990 53

To encourage the production of a quality of hog suitable for export in a volume necessary to meet the requirements of the United Kingdom, P.C. 62 dated January 10, 1944, authorized the payment of a premium

of \$3 per head on "A" Grade carcasses and \$2 per head on "B1" Grade carcasses. P.C. 11/3275 dated May 3, 1944 authorized the payment of an additional premium of \$1 per head on "A" Grade carcasses and 50 cents per head on "B1" Grade carcasses produced in the Province of Ontario, such additional premiums to be refunded by the Provincial Government. The above amount was paid by warrant to producers of premium hogs.

A distribution of expenditures by districts follows: Maritimes, \$256,965; Quebec, \$1,994,527.68; Ontario, \$4,593,430.17; Manitoba, \$2,544,468.47; Saskatchewan, \$1,843,500.11; Alberta, \$3,623,712.10; British Columbia, \$405,321.

Refunds from the Province of Ontario, credited to this allotment, were \$1,170,934.

Allotment: Printing of Government Warrant Combination Form re Hog Premium Policy	54,000 00
Expenditures.....	\$ 51,407 24

Payments were made to the Department of Public Printing and Stationery.

Allotment: Assistance in moving to Eastern plants hogs marketed in the West in excess of plant capacity	23,746 30
Expenditures.....	\$ 12,321 86

In view of the heavy marketing of hogs in Western Canada which exceeded the capacity of packing plants located in that area, it was deemed necessary to ship the surplus to Eastern packing plants for processing. P.C. 4/168 dated January 12, 1944, authorized the Meat Board to equalize returns to Western hog producers by reimbursing shipper or processing plant for any additional transportation or other incidental expenses on shipments made to Eastern Canada on and after October 1, 1943.

Due to a similar situation arising in the Maritime Provinces, P.C. 2/8848 dated November 22, 1944, authorized the Meat Board to provide assistance on hogs shipped from the Maritimes for slaughter in the Provinces of Ontario or Quebec on and after October 10, 1944.

Allotment: Dairy Products Board—Administration.....	16,317 00
Expenditures.....	\$ 14,647 39

P.C. 2138 dated May 23, 1940, authorized the establishment of the Dairy Products Board, the aim of which is to ensure that supplies of dairy products will be exported as required and that satisfactory prices will be paid to producers.

As of March 31, 1945, there were 4 salaried employees being paid from this account.

Total salaries paid amounted to \$7,447.41 (including cost of living bonus, \$1,017.89); travelling expenses, \$1,338.91; sundry expenses, \$5,861.07.

Allotment: Purchase of creamery butter for storage and export	1,500,000 00
Expenditures.....	\$ 9,616 73

To support the butter market as may be necessary, P.C. 1082 dated February 24, 1944, authorized the Dairy Products Board to purchase creamery butter for storage and to pay the necessary storage, insurance and freight charges.

Gross expenditures for the year amounted to \$1,007,442.86; Refunds from sales credited to this allotment were \$997,826.13, and to Special Receipts, Refunds of Previous Years' War Expenditures, \$3,172.69.

Allotment: Special Products Board—Administration.....	56,441 00
Expenditures.....	\$ 56,191 52

P.C. 2520 dated April 15, 1941, authorized the establishment of the Special Products Board to obtain and export any agricultural product with the exception of meat and dairy products.

As of March 31, 1945, there were 20 salaried employees being paid from this account. J. Tucker was receiving a salary at an annual rate of \$3,300 inclusive of war duties supplement on that date.

Total salaries paid amounted to \$29,644.41 (including cost of living bonus, \$3,542.53), sundry expenses, \$26,547.11.

Travelling expenses of \$300 or over were paid to: J. A. Dumaine, \$895.07; D. A. Fletcher, \$1,761.19; H. N. Flotten, \$301.30; J. F. Haggerty (included under Vote 27); C. F. Ironside, \$348.65; C. K. Johns (included under Vote 27); A. E. Payne, \$1,258.58; J. Tucker, \$785.19.

Allotment: Seed Export Office	23,106 00
Expenditures.....\$	20,208 97

This office was established at Lindsay, Ontario, by the Special Products Board under authority of P.C. 5428 dated July 9, 1943, to purchase certain specified seeds for export to Allied Countries or to store for future disposal.

As of March 31, 1945, there were 6 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. S. A. Flavelle, \$3,600; F. G. Perrin, \$6,500.

Total salaries paid amounted to \$14,539.98 (including cost of living bonus, \$705.95), sundry expenses, \$5,668.99.

F. G. Perrin received travelling expenses of \$1,248.17.

Allotment: Services of forwarding agencies in connection with the shipment of fruit and vegetables to the British Ministry of Food	350 00
Expenditures.....\$	245 34

Allotment: Payment for dehydrated agricultural products prior to receipt of payment from ultimate purchasers—1943	5,000 00
Expenditures.....	nil

P.C. 10/93 dated January 7, 1944, authorized the Special Products Board to contract for a quantity of dehydrated products for resale to the British Ministry of Food and other purchasers. It was anticipated that the cost of such products together with freight, storage and other charges would be recovered in full.

Gross expenditures during the year amounted to \$1,121,632.14. Receipts from sales totalling this amount were credited to the allotment and the excess receipts of \$737,097.04, representing sale of product paid for from previous year's War Allotment, to Special Receipts, Refunds of Previous Years' War Expenditures.

The original allotment was \$2,700,000 but, towards the close of the fiscal year, it was reduced to the above amount.

Allotment: Payment for dehydrated agricultural products prior to receipt of payment from ultimate purchasers—1944	5,500,000 00
Expenditures.....\$	\$1,828,149 19

P.C. 10/5177 dated July 7, 1944, authorized payments similar to those made for 1943.

Gross expenditures during the year amounted to \$4,617,203.89. Receipts from sales totalling \$2,789,054.70 were credited to the allotment, leaving a net expenditure of \$1,828,149.19.

Allotment: Compensation to Seed Dealers	20,000 00
Expenditures.....\$	17,617 38

P.C. 5428 dated July 9, 1943, authorized the Special Products Board to purchase and export surpluses of certain agricultural seeds and to pay producers of such seeds any net profits resulting from its transactions.

For services rendered in connection with the issue of participation certificates, on the basis of which the distribution of profits was made, and for supplying certain information, the Board agreed to pay seed dealers one eighth cent per pound of clean seed. P.C. 1/3900 dated May 24, 1944 approved this policy and authorized the above allotment.

Allotment: To increase the income of farmers in the Spring Wheat Area of Western Canada	3,000 00
Expenditures.....\$	2,479 65

In view of the prospective inadequacy of return from wheat and other grains produced in the spring wheat area of Western Canada in the crop year 1941, the Prairie Farm Income Plan was put into effect to augment the income of farmers by approximately \$20,000,000.

Regulations governing the distribution of these funds were established by P.C. 8126 dated October 22, 1941, which authorized the payment of seventy-five cents per acre on one-half of the cultivated acreage of each farm with a maximum payment of \$150 per farm, the crop yield having no bearing on the award.

Expenditures for the year covered outstanding claims relating to the 1941 crop year and were distributed by provinces as follows:—

	No. of Claims	Amount
Manitoba.	3	184 87
Alberta.	6	423 63
Saskatchewan.	26	1,871 15
	<u>35</u>	<u>\$2,479 65</u>

The regulations further provided that the administrative work in connection with this plan be carried out by the organization established for Prairie Farm Assistance and Wheat Acreage Reduction and that all administrative expenses be paid out of moneys provided for one or both of these activities.

Allotment: Agricultural Food Board—Administration. 38,623 14
Expenditures. \$ 24,074 84

P.C. 1563 dated March 1, 1943, authorized the establishment of the Agricultural Food Board to develop and direct the policies and measures of the Department of Agriculture for the war-time production of food.

As of March 31, 1945, there were 7 employees being paid salary from this account. A. L. Stevenson was receiving a salary at an annual rate of \$3,600 inclusive of war duties supplement on that date.

Total salaries paid amounted to \$11,019.55 (including cost of living bonus, \$1,045.39); travelling expenses, \$8,381.79; sundry expenses, \$4,673.50.

Travelling expenses of \$300 or over were paid to: W. F. Chown (included under Vote 23); H. A. Mason (included under Vote 24); C. A. Morrison (included under Vote 24); A. E. Richards (included under Vote 23); A. H. Turner (included under Vote 23).

Allotment: Subsidies on milk for butter, for fluid milk, for cheese and for concentration purposes—1943-44 3,483,000 00
Expenditures. \$3,482,750 38

P.C. 2709, April 2, 1943, and P.C. 7142, September 9, 1943, authorized the Agricultural Food Board to pay subsidies as follows:

- (a) 8 cents per pound on butterfat used in the manufacture of creamery butter during the months of January to April, 1944.
- (b) 25 cents per hundred pounds on milk used for fluid milk consumption from May 1 to September 30, 1943, and 55 cents per hundred pounds for the period October 1, 1943, to April 30, 1944.
- (c) 30 cents per hundred pounds on milk used for concentration into whole milk products between October 1, 1943, and April 30, 1944.
- (d) 30 cents per hundred pounds on milk used in the manufacture of cheddar cheese between October 1, 1943, and April 30, 1944.

Payments were made to milk distributors, butter and cheese factories and manufacturers of concentrated milk who had allowed the subsidy to producers at time of purchase.

Allotment: Subsidies on milk for butter, for fluid milk, for cheese and for concentration purposes—1944-45 39,885,000 00
Expenditures. \$38,801,248 85

P.C. 1082 dated February 24, 1944, authorized the Agricultural Food Board to pay subsidies as follows:

- (a) 10 cents per pound on butterfat used in the manufacture of creamery butter during the period May 1, 1944, to April 30, 1945.
- (b) 35 cents per hundred pounds on milk used for fluid milk consumption during the period May 1 to September 30, 1944, and 55 cents per hundred pounds from October 1, 1944, to April 30, 1945, provided that in areas where 25 cents per hundred pounds is considered adequate, the subsidy shall be limited to that amount.
- (c) 15 cents per hundred pounds on milk used for concentration into whole milk products between May 1 and September 30, 1944, and 30 cents per hundred pounds from October 1, 1944, to April 30, 1945.
- (d) 20 cents per hundred pounds on milk used in the manufacture of cheddar cheese between May 1, 1944, and April 30, 1945.

Payments were made to milk distributors, butter and cheese factories and manufacturers of concentrated milk who had allowed the subsidy to producers at time of purchase.

Allotment: Subsidies on milk used in the manufacture of Lactose or milk sugar	51,000 00
Expenditures.....	\$ 45,086 20

P.C. 2299 dated March 30, 1944, authorized the Agricultural Food Board to pay a subsidy of 30 cents per hundred pounds on milk used in the manufacture of milk sugar from April 1 to April 30, 1944, 15 cents per hundred pounds from May 1 to September 30, 1944, and 30 cents from October 1, 1944, to April 30, 1945.

Payments were made to manufacturers who had allowed the subsidy to milk producers at time of purchase.

Allotment: Subsidies to producers of tomatoes, corn, beans and peas—1943 crop	10,000 00
Expenditures.....	\$ 7,078 71

To encourage the production of vegetables, P.C. 2/2105 dated March 13, 1943, authorized the payment of subsidies on 1943 crops as follows: tomatoes, \$3 per ton; corn, \$4 per ton; peas, \$10 per ton shelled weight or \$2 per ton straw weight; beans, \$7.50 per ton. Payments were made to canners who had allowed the subsidy to producers at time of purchase of crops.

A distribution of expenditures follows: Quebec, \$1,218; Ontario, \$5,860.71.

Allotment: Subsidies to producers of tomatoes, corn, beans and peas—1944 crop	2,600,000 00
Expenditures.....	\$2,541,427 65

P.C. 1611 dated March 9, 1944, authorized the continuation of the 1943 policy and increased the subsidy on tomatoes to \$6 per ton.

A distribution of the expenditures follows: Nova Scotia, \$9,851.29; New Brunswick, \$2,693.96; Quebec, \$445,194.28; Ontario, \$1,814,266.27; Manitoba, \$3,993.86; Alberta, \$62,931.68; British Columbia, \$202,496.31.

Allotment: Subsidies on fruit used in the manufacture of jams—1943	138,974 00
Expenditures.....	\$ 114,462 36

P.C. 1/4225 dated May 21, 1943, provides for the payment of subsidies at specified rates on strawberries, raspberries, loganberries, boysenberries, gooseberries and currants used in the manufacture of jams and on canned raspberries. The above expenditure consisted of payments to manufacturers who had allowed the subsidy to producers at time of purchase of crops.

A distribution of the expenditures follows: Prince Edward Island, \$14,776.77; Ontario, \$51,241.27; British Columbia, \$48,444.32.

Allotment: Subsidies on fruit used in the manufacture of jams—1944	600,000 00
Expenditures.....	\$ 380,882 86

P.C. 4340 dated June 4, 1944, authorized payments similar to those for 1943.

A distribution of expenditures follows: Quebec, \$44,704.53; Ontario, \$99,535.50; British Columbia, \$236,642.83.

Allotment: Test shipment of eggs to Great Britain	10,000 00
Expenditures.....	\$ 7,763 59

P.C. 5/7746 dated October 4, 1944, authorized the Special Products Board, with the co-operation of the National Research Council, to make test shipments of shell eggs to Great Britain to determine the best method of processing, storage and shipment.

Allotment: Outstanding Participation Certificates	125 00
Expenditures.....	\$ 120 20

Due to the fact that prices for certain agricultural seeds were considerably higher in the United States and other Allied countries than in Canada, it was impossible to control exports in a manner equitable to producers and at the same time to assure retention and distribution in Canada of supplies for domestic requirements. P.C. 5428 dated July 9, 1943 authorized the Special Products Board to purchase and become sole exporter of agricultural seeds and to arrange for distribution to producers of any net profits resulting from its transactions in this regard. Participation certificates were issued to producers on the basis of clean seed purchased by seed dealers at time of purchase and a distribution of approximately 10,500 cheques totalling \$165,619.33 was made. The transactions were recorded in the Open Account, Special Products Seed.

After distribution of profits was made it was found that certain holders of participation certificates had not received their shares. The above expenditure covers the amounts due.

Comparative Statement of Accounts Receivable

	March 31, 1945	March 31, 1944
Current Year.	44,833 80	118,249 49
Previous Years—Collectable.	90,488 41	103,366 03
—Uncollectable.	72,842 00	62,577 27
Total.	<u>\$ 208,164 21</u>	<u>\$ 284,192 79</u>

Items in excess of \$1,000 in Previous Years—Uncollectable: Charlottetown Fruit Inspector's Office, defalcations, \$3,787.44; Eastern Canada Potato Marketing Board, \$11,500; Saskatchewan Registered Seed Growers Limited, \$12,513.89; Appletine Products Ltd., \$15,960.30.

During the fiscal years 1941-42 and 1942-43 advances amounting to \$20,000 (to which was added interest of \$1,656.90) were made to Appletine Products Ltd. of Vernon, B.C., for the purchase and installation of equipment for the dehydration of apples. On February 11, 1944, this firm made an assignment and on June 23, 1944, and December 7, 1944, first and final dividends amounting to \$4,000 and \$1,696.60 respectively were received from the Trustee. The balance of these advances was therefore transferred to Uncollectable.

OPEN ACCOUNTS

[3] Loans and Advances

<i>To United Kingdom and Other Governments—</i>	Dr. Balance Apr. 1, 1944	Receipts	Disbursements	Dr. Balance Mar. 31, 1945
Meat Board	11,594,744 97	178,755,529 05	186,636,510 30	19,475,726 22
Special Products Board		6,383,394 76	16,292,949 59	9,909,554 83
Dairy Products Board		1,949,163 97	3,175,785 57	1,226,621 60
Cheese Account	1,577,837 07	27,504,510 68	25,926,673 61	
Concentrated Milk Account	10Cr.	1,701,222 04	1,701,222 14	
Special Products—Eggs	6,732,753 04	36,804,703 67	30,071,950 63	
Special Products—Fruits and Vegetables	94,584 98	4,828,888 23	4,734,303 25	
Special Products—Flax		1,369,800 44	1,369,800 44	
Special Products—Seed	1,055 66Cr.	1,799,358 40	1,800,414 06	
Special Products—Poultry		998,399 67	998,399 67	
	<u>\$ 19,998,864 30</u>	<u>\$262,094,970 91</u>	<u>\$272,708,009 26</u>	<u>\$ 30,611,902 65</u>

The above accounts record the financial transactions having to do with the acquisition of agricultural products for the British Ministry of Food which are authorized under Section 3 of the War Appropriation Act, 1944. The balances shown in these accounts represent the amounts due from the Ministry at the close of the fiscal year. Purchases of lard to the value of \$2,653,310.44 for Russia were financed through the Meat Board account while purchases of seed for Russia, \$244,228.61, United States, \$411,339.13, Belgium, \$18,020, Netherlands, \$62,950.71, France, \$325,607.75, and Uruguay, \$149,387.47 were also made through the Special Products Board account. Both accounts were re-imbursed in this connection during the fiscal year.

During the year the Cheese Account and the Concentrated Milk Account were amalgamated under Dairy Products Board and the several Special Products accounts were amalgamated under that entitled Special Products Board.

[9] Floating Debt

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Outstanding Cheques and Warrants—</i>				
A Drought Area—Cattle Market Service—Out- standing Warrants	24 41			24 41
B Wheat Acreage Reduction Payment—Out- standing Warrants	13,869 89	404 09	11,077 88	3,196 10
C Hog Premium Warrants — Outstanding Warrants		351,336 99		351,336 99
D Outstanding Imprest Account Cheques		7 57		7 57
	<u>\$ 13,894 30</u>	<u>\$ 351,748 65</u>	<u>\$ 11,077 88</u>	<u>\$ 354,565 07</u>

- A A policy was adopted in 1937 for the removal of cattle from the drought areas of Western Canada, due to a feed shortage. Payments to farmers were made by warrants. At the termination of the scheme, the value of the outstanding warrants was charged against the appropriation provided for relief purposes and credited to this account to provide for their subsequent redemption.
- B Funds have been provided annually for a number of years for payments to Western farmers under the Wheat Acreage Reduction Program. Payments were made by warrants and, at the close of each fiscal year, the value of the outstanding warrants was charged against the appropriation and credited to this account to provide for their subsequent redemption.
- C Funds were provided from the War Appropriation for payments to hog producers under the Hog Premium Program. Payments were made by warrants and, at the close of each fiscal year, the value of the outstanding warrants is charged against the appropriation and credited to this account to provide for their subsequent redemption.
- D At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and deposited herein. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Miscellaneous—</i>				
A Farnham House Laboratory.....	18,781 58	36,459 71	43,360 96	11,880 33
B Prairie Farm Emergency Fund.....		7,026,342 47	7,026,342 47	
	<u>\$ 18,781 58</u>	<u>\$7,062,802 18</u>	<u>\$7,069,703 43</u>	<u>\$ 11,880 33</u>

A This account is in connection with the financial transactions of the Superintendent of Farnham House Laboratory (a scientific institution with headquarters in England), who was transferred to Canada for the duration of the war to continue his biological work on the control of harmful insects.

The organization is supported by annual contributions from several Empire countries, including Canada (see Vote 4), which are credited to this fund and from which expenses are met.

B The Prairie Farm Assistance Act, c. 50, 1939, provides for a levy of one per cent to be deducted by all licensed purchasers of grain, the amount so deducted to be transferred to the Board of Grain Commissioners for deposit to the credit of a special account known as the Prairie Farm Emergency Fund. Awards are made under the provisions of the Act to farmers in the spring wheat area and are payable from this fund; if, at any time, the fund is insufficient to pay these awards, the Act provides that the Minister of Finance, with the approval of the Governor in Council, may make an advance to the fund of the amount required to meet the deficit. An amount of \$1,294,957.83 was transferred this year, see page A-31.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
Paylist Deductions—				
Agriculture.	<u>\$ 26,968 98</u>	<u>\$ 105,076 80</u>	<u>\$ 114,157 33</u>	<u>\$ 17,888 45</u>

Deductions for Income Tax and War Savings Certificates from the salaries of certain employees not paid by Central Pay Office, are credited to this account pending transmittal to the department or agency concerned.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
A Unclaimed Cheques—Agriculture.	7,463 48	575 73	82 61	7,956 60
B British Ministry of Food—Agriculture.....	22,436 35	14,661 97	37,098 32	
C Mutual Aid—Agriculture.		253,148,114 52	253,148,114 52	
D Military Occupation Relief—Agriculture.....		1,000,000 00	1,000,000 00	
E UNRRA—Agriculture		6,750,000 00	6,750,000 00	
	<u>\$ 29,899 83</u>	<u>\$260,913,352 22</u>	<u>\$260,935,295 45</u>	<u>\$ 7,956 60</u>

- A All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to date of issue are credited to this account.
- B A shipment of Australian butter was landed at Halifax, N.S., during the previous fiscal year and was sold to the British West Indies as export quotas permitted. During the current fiscal year the transaction was completed and the net proceeds remitted to the Ministry of Food.
- C This account is credited with advances from the Canadian Mutual Aid Board for the purchase of supplies for the United Nations (other than Canada). Debits represent (a) the value of such purchases (\$78,246,029.34 from Mutual Aid funds and \$173,936,021.44 from cash provided by the United Kingdom) and (b) refunds of the unexpended balances of the advances at the close of the fiscal year. Further details are shown under the Canadian Mutual Aid Board section of this Report.
- D This account is credited with advances of War Appropriation funds from the Canadian Mutual Aid Board for the purchase of supplies for Military Occupation Relief. Debits represent (a) the value of such purchases which totalled \$322,209.28 and (b) the refund of the unexpended balance of the advances at the close of the fiscal year. Further details are shown under the Canadian Mutual Aid Board section of this Report.
- E This account is credited with advances of Mutual Aid funds from the Canadian Mutual Aid Board for the purchase of supplies for the United Nations Relief and Rehabilitation Administration. As no expenditures had been charged to this account up to the close of the fiscal year, the total advance was refunded.
-

1944-45

PUBLIC ACCOUNTS

PART II

B

AUDITOR GENERAL'S OFFICE

Details of

REVENUES AND EXPENDITURES

AUDITOR GENERAL'S OFFICE

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	360,851 39	Ordinary	nil
War	269,319 26	Special Receipts	77,636 30
	<u>\$ 630,170 65</u>		<u>\$ 77,636 30</u>

REVENUES

Comparative Summary

	1944-45	1943-44
Ordinary Revenue—		
Services and Service Fees.....		25 00
Special Receipts—		
A Refunds of Previous Years' War Expenditures	77,636 30	5,344 61
Total.....	<u>\$ 77,636 30</u>	<u>\$ 5,369 61</u>

Details

Special Receipts—	
A Refunds of Previous Years' War Expenditures:	
Audit Fees	<u>\$ 77,636 30</u>

Services rendered in 1943-44 as follows: Aero Timber Products, Ltd., \$1,500; Allied War Supplies Corporation, \$350; Atlas Plant Extension, \$1,075; Canadian Wool Board, \$1,000; Citadel Merchandising Company, Ltd., \$5,000; Cutting Tools and Gauges, Ltd., \$2,500; Defence Communications, Ltd., \$500; Fairmont Company, \$2,000; Federal Aircraft, \$3,000; Foreign Exchange Control Board, \$505.26; Machinery Service, Ltd., \$500; Melbourne Merchandising, Ltd., \$2,550; National Railways Munitions, Ltd., \$850; Northwest Purchasing, Ltd., \$300; Park Steamship Company, Ltd., \$1,300; Polymer Corporation, Ltd., \$9,250; Quebec Shipyards, Ltd., \$7,500; Research Enterprises, Ltd., \$5,500; Small Arms, Ltd., \$3,500; Sorel Industries, Ltd., \$5,264; Toronto Shipbuilding Company, Ltd., \$1,300; United Kingdom and Canada Inspection Board, \$6,325; Veneer Log Supply, Ltd., \$600; Victory Aircraft, Ltd., \$5,500; War Assets Corporation, \$400; War Supplies, Ltd., \$600; Wartime Food Corporation, \$150; Wartime Housing, Ltd., \$4,250; Wartime Metals Corporation, \$617.04; Wartime Oils, Ltd., \$200; Wartime Salvage, Ltd., \$1,000; Wartime Shipbuilding, Ltd., \$2,750.

Certified correct.

WATSON SELLAR,
Auditor General.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
B-3	Stat.	Salary of the Auditor General, Consolidated Revenue and Audit Act, c. 27, 1931.....	15,000 00	15,000 00	15,000 00
B-3	33	Salaries and Expenses of Office.....	348,690 00	345,561 39	332,589 21
SUPERANNUATION AND RETIREMENT BENEFITS					
B-4	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	290 00	290 00	
		Total Ordinary.....	363,980 00	360,851 39	347,589 21
		Allotted from the War Appropriation (Details on page B-4).....	289,475 00	269,319 26	195,694 64
		Grand Total.....	\$ 653,455 00	\$ 630,170 65	\$ 543,283 85

Salary of the Auditor General, Watson Sellar, Consolidated Revenue and Audit Act, c. 27, 1931\$ 15,000 00

Vote 33 Salaries and Expenses of Office

	Estimates	Allotments	Expenditures
Salaries	308,790 00	302,190 00	302,159 08
Cost of Living Bonus and Other Pay-list Items.....	22,900 00	30,250 00	30,218 04
Printing and Stationery.....	6,000 00	6,000 00	4,375 25
Travelling Expenses	10,000 00	9,250 00	8,287 50
Sundries	1,000 00	1,000 00	521 52
	\$ 348,690 00	\$ 348,690 00	\$ 345,561 39

As of March 31, 1945, there were 153 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over, on that date, are listed below. Salary rates include war duties supplements, where applicable, but do not include cost of living bonus. Employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Glass, R. S.....	\$ 6,000 00		*Hamilton, A. G.	2,400 00	
Asst. Auditor General			*Hamlyn, R. G.....	4,620 00	
*Adamson, A. O.....	4,620 00		*Hopkinson, J.	6,000 00	377 54†
Bachand, P.	2,880 00	\$ 1,332 73†	*Howard, W. V.....	3,720 00	373 63†
*Balls, H. R.....	3,480 00		*Illsey, T. H. J.....	3,240 00	515 15
*Bell, B. G.	2,400 00		*Johnstone, J. A.	3,240 00	
*Black, J. F.....	2,800 00		Kent, L.	3,720 00	863 62†
*Casselman, W. H.....	4,620 00		Ker, G. W.	2,640 00	
Cassidy, R. J.....	3,240 00		Kidd, J. A.....	3,240 00	
*Chapman, S. E.....	3,240 00		*King, B. R.....	4,620 00	641 05†
*Clements, M.	3,240 00		*Long, G. R.....	3,000 00	
Colson, E. M.....	2,520 00	570 14†	Lumsden, J. G.....	2,880 00	
Conley, N. H.....	3,720 00		*MacLean, N. R.....	3,480 00	
*Crowder, E. S.....	3,720 00		McLachlin, R. A.....	3,000 00	
*Crowley, H. G.....	3,480 00	749 83	*Millar, B. A.....	3,600 00	528 46†
*Douglas, C. H.	4,620 00		Moissan, L. H.....	2,640 00	445 37†
*Elliott, S. R.....	2,460 00		*Morrison, G. A. I.....	2,760 00	
Ferguson, T. B.....	2,640 00		*Muirhead, L. T.....	2,880 00	
*Fortune, G. O.....	3,600 00		Nash, J. J.....	3,240 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
*O'Loane, W. R.....	3,720 00		*Rider, H. B.....	2,400 00	
Parkinson, T.	3,120 00		Rodriguez, E.	3,720 00	
Patterson, G. W.....	2,520 00		Ross, J. S.....	3,240 00	
Peaker, W. O. M.....	3,000 00		Seddon, F. L.....	3,000 00	
*Powers, A. D. J.....	3,480 00		Simpson, W.	2,520 00	
Price, C. M.....	2,520 00		Smith, D. A.....	2,640 00	
*Price, F. L.....	4,620 00	1,169 15†	Sommerville, R. S.....	3,240 00	944 26
*Rettie, S.	4,620 00		*Stevenson, M. I.	4,620 00	1,496 71†
*Richard, L.....	3,600 00	479 85†	Stokes, A. B.....	3,240 00	

The following employees whose salaries were under \$2,400 on that date received travelling expenses of \$300 or over: W. P. Reynolds, \$435.26; R. S. Robertson, \$807.08†; F. Samson, \$1,401.95†.

† Including travelling expenses paid from War Allotment.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....\$ 290 00

WAR

War Allotments and Expenditures

See Page	Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
CURRENT				
B-4 Audit of War Expenditures.....	\$ 289,475 00	\$ 269,319 26	\$ 77,636 30	\$ 752,067 04

Allotment: Audit of War Expenditures..... 289,475 00
Expenditures.....\$ 269,319 26

A distribution of expenditures follows: salaries, \$194,450.72; cost of living bonus and other pay-list items, \$15,139.71; unemployment insurance, \$1,096.06; printing and stationery, \$4,936.28; travelling expenses, \$44,869; sundries, \$8,827.49.

As of March 31, 1945, there were 120 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employee in receipt of war duties supplement is indicated by an asterisk.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Beattie, F. J.	\$ 2,400 00		Gollop, R. H.....	2,400 00	504 86
Brownlie, T.	2,500 00	\$ 2,557 69	Haberer, E.	2,400 00	
Campbell, W. F.....	4,560 00		Hardwick, R. H.....	3,600 00	
Carrothers, E. A.....	3,300 00	649 00	Harris, A.	2,400 00	396 62
Chalu, S. A.....	2,520 00	1,374 54	Henry, G. (Feb. 14)	2,400 00	
Clark, H. S.....	3,240 00		Johnston, W. A.....	2,400 00	865 92
Collins, E. C.....	3,450 00		Kilgour, A. M.....	2,880 00	489 12
Collins, J. H.....	3,900 00		Lancaster, J. S.....	2,400 00	
Cooper, G. A.....	2,400 00		Lewis, F. (Mar. 1).....	2,400 00	
Ferguson, I. O.....	2,400 00		Lindsay, L. D.....	2,400 00	
Glass, R. W.....	2,640 00	430 32	Magee, R.	2,520 00	1,798 71

	<u>Salary rate</u>	<u>Travelling expenses</u>		<u>Salary rate</u>	<u>Travelling expenses</u>
*McDonald, A. J.....	2,580 00		Terry, G. H.....	2,400 00	
Peck, W. R.	3,240 00	2,864 06	Wass, P. M.	2,400 00	2,547 50
Peebles, J. W.	2,800 00	1,533 17	Wilkins, D. R. (June 1)..	2,600 00	
Ross, T. M. (Nov. 12)....	3,300 00		Wilson, O. E.....	2,700 00	1,305 31
Smart, G. C.....	2,700 00		Wodehouse, M. E.....	2,500 00	519 37
Stephens, S.	2,400 00				

The following employees, whose salary rates were under \$2,400 on that date, or who were paid from other accounts, received travelling expenses of \$300 or over; P. Bachand (included under Vote 33); C. E. Cheney, \$2,560.64; E. M. Colson (included under Vote 33); P. H. Cornwall, \$942.81; E. L. Gibson, \$397.96; J. Hopkinson (included under Vote 33); B. F. Howard, \$610.64; H. R. Hutchinson, \$360.52; H. L. Ireland, \$1,133.22; L. Kent (included under Vote 33); B. R. King (included under Vote 33); B. A. Millar (included under Vote 33); H. Paradis, \$2,538.17; J. H. L. Parent, \$380.08; F. J. Pougnet, \$1,406.92; F. L. Price (included under Vote 33); L. Richard (included under Vote 33); J. G. E. Sawyer, \$1,153.99; A. J. Scantland, \$586.83; M. I. Stevenson (included under Vote 33); R. E. Theriault, \$1,233.45.

Travelling expenses of the overseas office amounted to \$4,760.03.

1944-45

PUBLIC ACCOUNTS

PART II

BA

CANADIAN MUTUAL AID BOARD

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

CANADIAN MUTUAL AID BOARD

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:

War. \$853,544,472 93

Receipts and Disbursements—Open Accounts

[10] Deposit and Trust Accounts....(Dr.)\$ 873,281 62

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page BA-15.

GENERAL COMMENTS

The War Appropriation (United Nations Mutual Aid) Act, c. 15, 1944, an Act to amend the War Appropriation (United Nations Mutual Aid) Act, c. 17, 1943, and for granting aid for the purposes of the said Act, authorized payments out of the Consolidated Revenue Fund of a sum or sums not exceeding \$800,000,000, exclusive of any cash purchases of war supplies by any of the United Nations to which such supplies would be made available. The unexpended balance of the sum appropriated under the 1943 Act, amounting to \$87,396,779.66, was also available for Mutual Aid purposes in the current fiscal year.

Amounts totalling \$62,721,000 were allotted from the War Appropriation, 1944, for expenditures in connection with military relief.

Expenditures represent payments for goods actually delivered. By P.C. 9546 of December 14, 1943, P.C. 9967 of January 14, 1944, and P.C. 9485 of February 2, 1945, temporary financing of orders placed with the Department of Munitions and Supply by the Board was authorized to be provided through the Munitions Production Allotment Fund—see page MA—9 of the Department of Munitions and Supply section of this report.

APPROPRIATIONS AND EXPENDITURES

WAR

War Allotments and Expenditures

See Page		Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
CURRENT					
	Allotted from the War Appropriation, 1944—				
BA-3	Military Relief—Miscellaneous Supplies	36,000 000 00	24,967 848 11	.....	24,967,848 11
BA-4	Procurement of 3,698 trucks with semi-trailers, approved by P.C. 3/1751, March 16, 1945	20,000 000 00	19,563,408 37	.....	19,563,408 37
BA-4	Procurement of 3,000 Dodge trucks diverted by the United Kingdom to Military Relief from Mutual Aid supplies, approved by the Mutual Aid Board on March 17, 1945.....	6,721,000 00	5,667,513 70	.....	5,667,513 70
		<u>62,721,000 00</u>	<u>50,198,770 18</u>	.....	<u>50,198,770 18</u>
War Appropriation (United Nations Mutual Aid) Acts—					
BA-4	Board Administration.....	59,527 86	53,051 41	.....	78,523 55
BA-4	Mutual Aid.....	887,337,251 80	803,292,651 34	.....	1,715,870,399 54
		<u>887,396,779 66*</u>	<u>803,345,702 75</u>	.....	<u>1,715,948,923 09</u>
	Total.....	<u>\$950,117,779 66</u>	<u>\$853,544,472 93</u>	.....	<u>\$1,766,147,693 27</u>

* The unexpended balance of this amount, i.e., \$84,051,076.91, is available for expenditure in the fiscal year 1945-46. In the summarized statement of appropriations, expenditures, etc., by departments, for the year ended March 31, 1945, which will be found at the beginning of Part II of this Report, the amount shown under "Appropriations" represents (a) net expenditures of \$803,345,702.75 from the amounts available under the War Appropriation (United Nations Mutual Aid) Acts, 1943 and 1944, plus (b) the amount of \$62,721,000 allotted from the War Appropriation, 1944.

Allotment: Military Relief—Miscellaneous Supplies	36,000,000 00
Expenditures.....	\$ 24,967,848 11

This allotment was provided to cover expenditures made during the fiscal year in connection with Canada's share of the cost of relief supplies provided by the allied military forces in Europe to civilian populations during the period of military responsibility.

The allotment, originally for \$45,000,000, was granted to the Department of National Defence—Army Services which had accepted responsibility for the expenditure of funds for this purpose. However, under P.C. 1728, March 13, 1945, this responsibility was transferred to the Canadian Mutual Aid Board together with the allotment which, with Treasury Board approval, was subsequently reduced to \$36,000,000.

Expenditures consisted of purchases of the following commodities: evaporated milk, \$322,209.28; wheat, \$23,921,230.10; fish, \$93,157.74; paper, \$328,266.43 and binder twine, \$302,984.56.

**Allotment: Military Relief—Procurement of 3,698 trucks with semi-trailers approved by
P.C. 3/1751, March 16, 1945..... 20,000,000 00**
Expenditures\$19,563,408 37

**Allotment: Military Relief—Procurement of 3,000 Dodge trucks diverted by the United
Kingdom to Military Relief from Mutual Aid supplies, approved by the
Mutual Aid Board on March 17, 1945..... 6,721,000 00**
Expenditures.....\$5,667,513 70

Allotment: Board Administration 59,527 86
Expenditures.....\$ 53,051 41

A distribution of expenditures follows:

Salaries.....	39,694 41
A Travelling Expenses.....	6,254 22
B Advertising.....	2,674 75
C Telephone and Telegraph.....	3,568 75
Miscellaneous.....	859 28
	\$ 53,051 41

As of March 31, 1945, there were 20 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over exclusive of cost of living bonus on that date follows: M. Cain, \$2,400; K. C. Fraser, \$8,500; S. A. MacKay-Smith, \$6,000; E. E. Wasson, \$6,000; F. Weiss, \$3,600.

A Travelling expenses of \$300 or over were paid to: S. V. Allen, \$525.52; K. C. Fraser, \$2,576.14; G. R. Heasman, \$449.40; S. A. MacKay-Smith, \$539.22; A. M. McCrimmon, \$518.17; E. E. Wasson, \$1,570.97.

B Payment was made to the National Film Board.

C The Bell Telephone Co. of Canada, Ltd., was paid \$3,477.50.

Allotment: Mutual Aid 887,337,251 80
Expenditures.....\$803,292,651 34

Of the above expenditure, the sum of \$26,828,304.49 was expended directly by the Canadian Mutual Aid Board. The balance was spent by the following departments, acting as agents of the Board: Agriculture, \$78,246,029.34; Fisheries, \$3,184,945.68; Munitions and Supply, \$599,662,614.51; Trade and Commerce, \$95,370,757.32. However, in addition to the foregoing expenditures, the procurement departments disbursed a further sum of \$1,167,399,655.50 which was provided by the Government of the United Kingdom for its requirements in addition to the aid granted by Canada. The total disbursements were, therefore, \$1,970,692,306.84. A classification of "Mutual Aid" showing cumulative as well as current fiscal year expenditures appears on pages BA—5 to BA—8.

Suppliers and contractors receiving \$10,000 or more, in connection with expenditures from the above allotments, are included in a list further on in this section.

[illegible]

Details	Recipient Nations									
	Total		United Kingdom		Union of Soviet Socialist Republics		Australia		China	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
(a) Munitions and Military Supplies, including ships:	153,125,065	03	135,448,869	41	18,175,634	34	12,081,545	42	2,500,088	43
Aircraft and Parts.....	343,946,109	45	295,366,079	75	1,008,589	38	17,405,068	12	1,022,510	79
Automotive Equipment and Mechanical Transport.....	87,575,461	51	85,994,701	36	9,495,135	58	427,394	25	144,776	52
Tanks and Other Fighting Equipment.....	29,053,567	36	19,242,468	63	17,254	00	255,431	32	9,647	93
Chemicals and Explosives.....	96,198,220	60	82,179,804	87	23,654	00	405,965	20	1,268,374	88
Guns and Small Arms.....	189,879,314	08	184,605,842	74	2,600,000	00	5,278	40	1,314,595	15
Shells and Ammunition.....	203,203,240	53	200,603,240	53	5,984,759	98	1,839	02	4,192,434	79
(i) Merchant Vessels—Construction.....	6,425,799	88	225,916	42	9,000,665	07	186,677	54	55,997	36
(ii) Merchant Vessels — Repairs and Servicing.....	30,350,543	59	30,155,904	42	2,678,106	69	4,137,834	57	16,199	76
Naval Vessels and Equipment.....	17,806,535	33	12,912,727	24	11,159,181	44	250,893	90	65,919	08
Cloths, Clothing and Fabrics.....	71,791,291	27	61,480,148	63	1,381,960	99	1,867,858	85	768,147	49
Radio, Electrical and Telephone Equipment.....	9,045,314	37	2,206,361	31	16,132,487	69	6,726	99	19,902	02
Lumber and Heavy Materials.....	15,470,502	26	3,994,567	84	14,051,089	51	597,848	98	45,044	91
Machine Tools and Heavy Equipment.....	11,217,183	23	6,550,383	34	6,188,984	77	5,937,231	62	498,932	39
Small Tools, Stores and Miscellaneous.....	16,130,214	68	.....	.....	2,905,354	32	.....	.....	.....	.....
Aluminum.....	19,104,433	19	4,435,892	68	3,156	51	.....	.....	.....	.....
Other Base Metals.....	6,287,929	81	96,210	48	.....	.....	.....	.....	.....	.....
Locomotives and Railway Rolling Stock.....	23,757,076	77	14,266,369	44	.....	.....	.....	.....	.....	.....
Freight.....	3,156	51	.....	.....	.....	.....	.....	.....	.....	.....
Cancellation Charges.....	133,711,885	67	133,711,885	67	.....	.....	.....	.....	.....	.....
(b) Foodstuffs and Farm Products:	4,957,581	53	4,957,581	53	.....	.....	.....	.....	.....	.....
Bacon.....	1,342,365	01	1,342,365	01	.....	.....	.....	.....	.....	.....
Canned Pork.....	707,800	32	707,800	32	.....	.....	.....	.....	.....	.....
Offals.....	7,527,857	40	7,527,857	40	.....	.....	.....	.....	.....	.....
Casings.....	278,885	57	278,885	57	.....	.....	.....	.....	.....	.....
Beef.....	2,653,310	44	2,653,310	44	.....	.....	.....	.....	.....	.....
Other Meats.....	19,755,457	39	19,755,457	39	.....	.....	.....	.....	.....	.....
Lard.....	2,994,203	16	2,994,203	16	.....	.....	.....	.....	.....	.....
Cheese.....	95,000	00	95,000	00	.....	.....	.....	.....	.....	.....
Butter.....	13,486,939	12	13,486,939	12	.....	.....	.....	.....	.....	.....
Milk.....	4,496,152	33	4,496,152	33	.....	.....	.....	.....	.....	.....
Eggs.....	1,312,658	02	1,312,658	02	.....	.....	.....	.....	.....	.....
Dehydrated Vegetables.....	581,298	00	581,298	00	.....	.....	.....	.....	.....	.....
Fresh Apples.....	205,399	85	205,399	85	.....	.....	.....	.....	.....	.....
Dried Apple Rings.....	44,258	81	44,258	81	.....	.....	.....	.....	.....	.....
Dried Beans and Canned Corn.....	552,796	05	552,796	05	.....	.....	.....	.....	.....	.....
Garden Seeds.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Forage Crop Seeds.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

From the total disbursements, the following suppliers and contractors received \$10,000 or more (amounts shown in parentheses represent payments in connection with cancellation of contracts):

Canadian Mutual Aid Board:

Anglo-Canadian Shipping Co., Ltd., \$82,493.25; Canadian Transport Co., Ltd., \$78,117.04; Dominion Government, Department of National Defence—Air Services, \$14,159,835.63; Empire Shipping Co., Ltd., \$4,651,752.34; A. T. O'Leary & Co., \$213,283.86.

Department of Agriculture:

Abattoir Co-operative Fédérée, \$28,126.05; Abattoir de Québec, Inc., \$1,871,643; Alberta Meat Company, \$59,321.83; Alberta Poultry Marketers, Ltd., \$1,924,424.59; Alberta Seed Growers' Association, \$140,326.96; Anglo-Canadian Shipping Co., \$11,821.07; Associated Shippers, Inc., \$53,634.75; The A. A. Ayer Co., Ltd., \$1,703,796.59; G. Beardmore & Co., \$225,607.06; Belleville Cheddar Cheese, Ltd., \$362,892.29; Bells', Ltd., \$62,631.81; Bestovall Canning Company, \$20,947.10; Borden Co., Ltd., \$833,133.11; Brandon Creamery & Supply Co., Ltd., \$56,793.43; Brandon Packers, Ltd., \$2,040,551.40; Brett-Young, Ltd., \$70,008.24; Province of British Columbia—Department of Trade and Industry, \$276,785.51; British Columbia Egg Producers & Shippers, \$948,809.15; British Columbia Seeds, Ltd., \$496,307.82; British Columbia Tree Fruits, Ltd., \$364,918.65; Broder Canning Company, \$168,753.80; Buckerfield's, Ltd., \$434,195.67; Bulman's Ltd., \$647,815.17; Burns & Company, Ltd., \$46,890,743.11; D. Cameron & Son, Inc., \$37,344.64; Canada Beef Company, \$96,933.25; Canada Foods, Ltd., \$1,372,693.21; Canada Packers, Ltd., \$59,328,862.19; Canada Shipping Company, \$83,062.99; Canadian Cannery, Ltd., \$445,667.23; Canadian Doughnut Co., Ltd., \$616,176.26; Canadian Egg Products, Ltd., \$647,820.53; Canadian National Railways, \$510,364.75; Canadian National Steamships, \$12,282.66; Canadian Pacific Railway Co., \$676,283.87; Canadian Poultry Sales, Ltd., \$3,681,320.50; Canadian Transport Company, \$32,675.63; Capital Co-operative Dairy, Ltd., \$15,288.93; Capital Seed & Poultry Supply, \$12,428.85; Carnation Company, Ltd., \$295,357.11; Central Alberta Dairy Pool, \$16,763.92; Central Produce Co., Ltd., \$77,700.47; W. C. Clark, Ltd., \$10,768.50; Coleman Packing Co., Ltd., \$995,823.86; Commodity Prices Stabilization Corporation, Ltd., \$225,374.47; Cook Bros. Milling Company, \$591,836.59; Co-operative Fédérée de Québec, \$7,012,561.12; Wm. Couse & Sons, \$25,533.38; Crystal Dairies, Ltd., \$23,569.16; The Dairy Pool, \$167,948.62; C. H. Davies, \$11,749.12; Dominion Dressed Meats, \$245,692.05; John Duff & Sons, Ltd., \$1,307,542.23; S. E. Early & Company, \$26,238.39; Eastern Farm Products Company, \$854,233.93; Eastern Townships Produce, Ltd., \$80,526.46; Edmonton Cold Storage Co., Ltd., \$35,884.38; Edmonton Produce Co., Ltd., \$384,677.19; J. C. Edwards & Co., \$1,109,438.06; Elgin Growers' Co-operative, Ltd., \$62,568.85; F. W. Fearman Co., Ltd., \$1,336,556.86; Federal Cold Storage & Warehousing, Ltd., \$41,886.58; Federal Grain, Ltd., \$58,270.42; H. Feldman, \$72,344.95; Ferdon Reg'd., \$249,730.46; First Co-operative Packers of Ont., Ltd., \$978,880.38; Fort York Packers, Ltd., \$307,534.81; Fowler's Canadian Co., Ltd., \$1,824,288.98; Fraser Valley Fibre Flax Co-op., Ltd., \$11,532.43; Fraser Valley Milk Producers' Association, \$312,774.35; Gainers, Ltd., \$4,785,379.25; C. E. Gallagher Co., \$27,361.24; General Milk Products of Canada, Ltd., \$196,975.49; Gilland's Dehydrated Foods, Ltd., \$157,339.50; Samuel Glenn & Son, \$44,434.04; G. E. Godier & Co., Ltd., \$56,516.63; Graham's Dried Foods, Ltd., \$543,866.77; Grand Valley Creamery, Ltd., \$66,879.19; L. H. Gray, \$137,663.55; Great Northern Railway, \$15,283.26; H. C. Greenlaw, \$24,466.63; Grimm Alfalfa Seed Growers' of Alberta, \$15,288; Hatfield Industries, Ltd., \$48,695.53; H. J. Heinz Co. of Canada, Ltd., \$29,535.20; Henderson, King & Charland, Ltd., \$115,355.48; Highgate Milling Co., Ltd., \$20,837.90; George Hodge & Son, Ltd., \$938,794.07; Hodgson, Rowson & Co., Ltd., \$3,352,619.87; Hogg & Lytle, Ltd., \$155,127.59; Hood Land Company, \$30,109.62; Hub City Produce, Ltd., \$63,518.71; C. H. Huettwath Produce Co., Ltd., \$977,935.28; Frank Hunnisett, Ltd., \$581,917.77; Ilderton Farmers' Co-op., Ltd., \$52,486.71; Ingersoll Cream Cheese Co., Ltd., \$1,001,467.14; Intercontinental Pork Packers, Ltd., \$7,754,210.68; Island Cold Storage Co., Ltd., \$25,718.87; Island Foods Products, Ltd., \$461,102.82; J. B. Jackson, Ltd., \$123,030.44; Lorne A. Johnson, \$75,048.13; J. J. Joubert & Fils, \$10,886.01; Kamsack Produce Co., Ltd., \$130,374.20; I. Katz, \$17,743.82; P. Keely, \$16,613.76; Kelleher Creamery Company, \$10,523.84; Kent Grain & Feed Company, \$41,232.12; Kildonan Cannery, Ltd., \$197,970.80; Laurel Beef Company, Ltd., \$1,274,618.62; Laurentide Milk Products, Ltd., \$129,311.49; Levinoff-Hershecovitch, Ltd., \$65,656.95; Libby, McNeill & Libby of Canada, Ltd., \$221,649.80; Livingston Produce Co., Ltd., \$100,350.81; S. Lotansky, \$138,060.87; Lovell & Christmas (Canada), Ltd., \$2,033,269.10; Joe Lowe Corporation, \$132,856.50; MacDonald's Consolidated, Ltd., \$31,695.56; Manitoba Cold Storage Co., Ltd., \$73,109.76; Manitoba Pool Elevators, Ltd., \$58,271.20; C. A. Mann & Company, \$800,338.76; Manning Cold Storage Co., Ltd., \$19,384.24; Morris Martz, Ltd., \$45,697.20; McCabe Bros. Grain Co., Ltd., \$87,653.11; McCain Produce Co., Ltd., \$49,114.37; A. E. McKenzie Co., Ltd., \$69,999.17; P. W. McLagan, Ltd., \$1,879,186.36; J. A. McLandress, \$17,919.35; McLean Kennedy, Ltd., \$79,531.42; Geo. T. Mickle, \$129,461.68; Middlesex Creameries, Ltd., \$143,399.94; Middlesex Growers' Co-op., Ltd., \$17,948.11; Mid-West Produce Co., Ltd., \$204,138.13; The Modern Cold Storage, \$11,761.52; Montreal Shipping Company, \$79,206.21; J. D. Moore Co., Ltd., \$54,484.95; Mutrie & Mutrie, \$163,750; National Grocers' Co., Ltd., \$19,610.01; Nelles & Clark, Ltd., \$36,535.82; Nestle's Milk Products (Canada), Ltd., \$97,963.42; New Brunswick Potato Products, Ltd., \$751,616.37; Niagara-Glen Products, Ltd., \$31,234.09; Northern Alberta Dairy Pool, Ltd., \$60,974.28; R. A. Northstein, Ltd., \$404,486.33; Nova Scotia Apple Marketing Board, \$1,118,177.95; Olive & Dorion, Ltd., \$2,571,375.66; O'Loane & Kiely Co., Ltd., \$33,188.12; Ontario Seed Cleaners & Dealers, Ltd., \$136,925.13; O'Pea-Chee Co., Ltd., \$153,723.86; Oxford Farmers' Co-operative, Ltd., \$31,672.18; Ottawa Dairy, Ltd., \$82,132.61; Oxford Farmers' Co-operative Produce Co., Ltd., \$19,733.84; Oxford Fruit Co-operative, Ltd., \$12,839.78; Pacific Coast Terminals Co., Ltd., \$38,126.59; Pacific Meat Company, Ltd., \$438,950.74; Palm Dairies, Ltd., \$14,507.88; Parkhill Creamery, Ltd., \$635,312.68; Paulin-Chambers Co., Ltd., \$179,142.89; M.

Pearl, \$300,342.86; Pirie Potato Products, Ltd., \$502,825.41; Philip Polonsky, \$244,202.57; Porter & Black, Ltd., \$58,752; Porter's Ltd., \$49,079.23; Potato Growers' Association, Ltd., \$21,308.77; Prince Edward Island Potato Growers' Association, \$54,999.75; Producers Creamery, Ltd., \$26,422.62; Public Cold Storage & Warehousing Company, \$19,158.64; Quebec Packers, Ltd., \$1,338,451.59; Red Wing Orchards, Ltd., \$10,341.55; W. E. Reid, \$108,987.65; Wm. Rennie Seeds, Ltd., \$26,215.76; N. L. Rickett, \$49,225; Rudin & Company, Ltd., \$233,352.92; Saint-Louis Primary Products, Ltd., \$130,531.14; James A. Sanderson, \$1,063,603.91; Saskatchewan Co-Operative Creamery Association, Ltd., \$303,765.51; Saskatchewan Forage Crop Growers', Ltd., \$314,568.87; Saskatchewan Poultry Pool, Ltd., \$481,085.07; Saskatchewan Produce Company, \$68,084.89; J. M. Schneider, Ltd., \$2,345,689.04; Wm. Scott & Company, \$465,461.08; Silver's Agencies, Ltd., \$39,920.40; Silverwood Dairies, Ltd., \$582,984.71; Silverwoods' Lindsay Creamery, Ltd., \$615,745.65; M. J. Smith, \$26,337.45; Smith Produce Company, \$485,544.42; J. H. Speers & Company, Ltd., \$43,154.38; Stanley Lindsay Seed Mills, Ltd., \$67,612.97; Steele Briggs Seed Co., Ltd., \$145,333.15; Stokely Van Camp of Canada, Ltd., \$83,089.32; J. B. Stringer Company, \$33,119.35; Sunset Seed Company, \$17,300.04; Superior Beef Supply, \$79,286.11; Swift Canadian Co., Ltd., \$47,405,704.84; Swift Current Produce Co., Ltd., \$357,571.10; Terminal Warehouses, Ltd., \$23,740.61; Thedford Cold Storage, Ltd., \$18,197.21; Thompson Brothers, Ltd., \$321,145.65; W. G. Thompson, \$415,712.04; Trenton Cold Storage, Ltd., \$47,592.29; Union Packing Co., Ltd., \$4,553,551.58; United Farmers Co-Operative Association, Ltd., \$618,674.87; Vance Bros. Seeds, Ltd., \$12,472.20; J. R. Watkins Company, \$193,487.36; Wellington Packers, Ltd., \$609,204.90; Western Packing Co., Ltd., \$2,374,119.79; Western Produce Company, \$359,199.92; Whyte Packing Co., Ltd., \$1,969,716.80; W. Wight & Co., Ltd., \$1,138,799.38; Wilsil, Ltd., \$2,557,507.28; Winnipeg Cold Storage Co., Ltd., \$99,213.34; Woodland Dairy, Ltd., \$196,199.61; V. Wright, \$126,648.13.

Department of Fisheries:

R. Agnesi Co., \$16,088.88; Anglo-British Columbia Packing Co., Ltd., \$1,334,891.97; British Columbia Packers Ltd., \$3,775,089.10; Burns Fisheries Ltd., \$119,124.08; P. J. Cadegan Ltd., \$142,816.97; Canada Shipping Co., Ltd., \$222,339.84; Canadian Fish & Cold Storage Co., \$166,282.83; Canadian Fishing Co., Ltd., \$3,598,269.64; Canadian Transport Co., Ltd., \$215,223.27; Cassiar Packing Co., Ltd., \$460,065.73; Gregoire Chapados, \$28,144.58; Colonial Packers Ltd., \$155,622.79; Connors Bros. Ltd., \$160,046.40; Edmunston & Walker Ltd., \$139,475.82; Fisher Bros. Ltd., \$19,074; J. L. Gaul, \$32,911.95; General Seafoods Ltd., \$670,234.94; Gorton-Pew (New Brunswick) Ltd., \$53,668.87; Great-West Packing Co., Ltd., \$156,542.89; Gulf Fish & Trading Co., Ltd., \$68,613.10; R. Hendsbee, \$11,253.85; Wm. Hyman & Sons, Ltd., \$17,141.83; R. E. Jamieson, Ltd., \$53,090.86; Johnston Fishing & Packing Co., Ltd., \$317,275.96; J. W. L. Journeaux, \$16,419.03; J. T. Langlois, \$15,005.40; Nap. Lelievre & Co., \$32,268.02; Leonard Bros. Ltd., \$122,524.68; Lockeport Co., Ltd., \$77,278.72; A. & R. Loggie Co., Ltd., \$55,422.76; Lunenburg Sea Products, Ltd., \$37,364.39; Magdalen Island Fishermen's Corp., \$32,073.30; Fred Magee, Ltd., \$15,959; Maritime-National Fish, Ltd., \$320,821.23; McLean, Kennedy, Ltd., \$13,037.67; Francis Millerd Co., Ltd., \$863,298.55; National Fisheries Ltd., \$33,554.58; National Harbours Board (Halifax), \$33,443.55; National Harbours Board (Montreal), \$21,170.04; Nelson Bros. Fisheries, Ltd., \$2,956,687.63; H. B. Nickerson & Sons, Ltd., \$221,281.61; Nootka Banfield Co., Ltd., \$794,061.21; North Shore Packing Co., Ltd., \$310,286.35; Otter Bay Fisheries Ltd., \$132,994.01; J. E. Plante & Co., \$102,840.64; Prince Rupert Fishermen's Co-operative Ass'n., \$257,459.14; Quebec United Fishermen, \$564,930.01; Queen Charlotte Fisheries, Ltd., \$366,372.36; C. A. Rich, \$21,223.58; Robin, Jones & Whitman, Ltd., \$190,108.26; Shelburne Fisheries Ltd., \$22,377.76; Henri Stibre, \$25,286.51; D. P. Sutton, \$17,707.70; W. Lawrence Sweeney, \$151,058.17; Swim Bros. Ltd., \$25,493.90; J. H. Todd & Sons, Ltd., \$835,345.63; United Maritime Fishermen, \$59,823.54; Westminster Cannery Ltd., \$284,453.84; J. N. Windsor Co., Ltd., \$37,816.50; Yarmouth Cold Storage Co., Ltd., \$148,925.59; Zwicker & Co., Ltd., \$11,065.32.

Department of Munitions and Supply: (Payments include advances and progress payments on Mutual Aid contracts financed temporarily from the Munitions Production Allotment Fund; see Department of Munitions and Supply accounts, page MA-9):

Accessories Manufacturers, Ltd., \$861,660.80; J. C. Adams Co., Ltd., \$40,674.85; Addison Industries, Ltd., \$3,341,727; Alaska Pine Co., Ltd., \$201,965.50; Alberta Nitrogen Products, Ltd., \$676,797.36; Algoma Central and Hudson Bay Railway Co., \$46,808.39; Algoma Steel Corp., Ltd., \$2,233,752.62; Allanson Armature Manufacturing Co., Ltd., \$63,876.66; Alma & Jonquieres Railway Co., \$56,908.09; Aluminum Co. of Canada, Ltd., \$11,776,689.11; Amalgamated Electric Corp., Ltd., \$143,732.77; Anaconda American Brass, Ltd., \$23,974.67; Anglo-Canadian Shipping Co., Ltd., \$1,209,398.15; The Armour Clothing Mfg., Ltd., \$109,529.06; Asbestos Corp., Ltd., \$10,875; Associated Screen News, Ltd., \$10,818.86; Atlas Diesel Engine Corp., \$40,377.57; Atlas Steels, Ltd., \$3,888,532.75; Automatic Electric (Canada), Ltd., \$914,666.89; Ayers, Ltd., \$146,840.45.

Barringham Rubber Co., Ltd., \$15,975.17; Bata Shoe Co. of Canada, Ltd., \$584,528.82; Bates & Innes, Ltd., \$174,166.73; W. D. Beath & Son, Ltd., \$2,781,845.53; Beattie Gold Mines (Quebec), Ltd., \$139,725.57; Beatty Bros., Ltd., \$211,813.94; Belding-Corticelli, Ltd., \$693,380.17; Belgo Canadian Manufacturing Co., Ltd., \$164,687.86; Becpo Canada, Ltd., \$175,497.23; John Bertram & Sons Co., Ltd., \$3,133,642.91; Big "A" Co. Toronto, Ltd., \$10,756.20; H. R. Biland, \$15,278.12; Boeing Aircraft of Canada, Ltd., \$27,259,591.10; Bolter Bros., \$27,462.65; S. F. Bowser Co., Ltd., \$1,415,959.25; Boyles Bros. Drilling Co., Ltd., \$97,765.32; Brantford Coach & Body Ltd., \$3,377,101.42; British Columbia Mfg. Co., Ltd., \$215,361.72; British Drug Houses (Canada), Ltd., \$17,659.79; British Ropes Canadian Factory, Ltd., \$39,485.84; Buffwell Engineering and Machine Co., Ltd., \$142,093.75; Burgess Battery Co., \$220,820.95.

Cadillac Motor Car Division, General Motors Corp., \$621,483.84; Cambridge Machine Tool & Aircraft Supplies, Ltd., \$28,034.66; Canada Cement Co., Ltd., \$122,894.40; Canada Creosoting Co., Ltd., \$170,253.32; Canada Cycle & Motor Co., Ltd., \$48,931.61; Canada Foils, Ltd., \$232,291.60; Canada Foundries & Forgings, Ltd., \$24,989.07; Canada Machinery, Corp., Ltd., \$322,822.19; Canada Packers, Ltd., \$24,155.86; Canada Shipping Co., Ltd., \$1,035,989.29; Canada Wire & Cable Co., Ltd., \$1,180,956.98; Canadian Acme Screw & Gear, Ltd., \$32,613.65; Canadian Aircraft Instruments & Accessories, Ltd., \$81,215.50; Canadian Australasian Line, Ltd., \$1,733,981.65; Canadian Automotive Trim, Ltd., \$495,306.77; Canadian Bridge Co., Ltd., \$2,823,195.01; Canadian Cannery, Ltd., \$10,286.28; Canadian Car & Foundry Co., Ltd., \$1,876,715.43; Canadian Car Munitions, Ltd., \$3,916,906.61; Canadian Fairbanks-Morse Co., Ltd., \$1,775,737.61; Canadian Forest Products, Ltd., \$241,124.89; Canadian General Electric Co., Ltd., \$8,349,140.58; Canadian General Rubber Co., Ltd., \$16,157.76; Canadian Industrial Alcohol Co., Ltd., \$43,207.01; Canadian Industries, Ltd., \$1,389,627.67; Canadian Ingersoll-Rand Co., Ltd., \$3,806,024.94; Canadian Kodak Co., Ltd., \$674,912.79; Canadian Liquid Air Co., Ltd., \$108,945.07; Canadian Locomotive Co., Ltd., \$135,814.35; Canadian Marconi Co., Ltd., \$11,199,918.66; Canadian National Carbon Co., Ltd., \$339,623.87; Canadian National Railways, \$13,754,721.44; Canadian National Steamships, \$80,398.47; Canadian Ohio Brass Co., Ltd., \$19,552.20; Canadian Ornamental Iron Co., Ltd., \$33,520.50; Canadian Pacific Railway Company, \$12,270,214.14; Canadian Porcelain Co., Ltd., \$53,537; Canadian Power Boat Co., Ltd., \$66,788.06; Canadian Resins & Chemicals, Ltd., \$1,586,924.61; Canadian Rogers Sheet Metal & Roofing, Ltd., \$137,989.29; Canadian Sirocco Co., Ltd., \$157,683.73; Canadian Top & Body Corp., Ltd., \$3,683,831.73; Canadian Transport Co., Ltd., \$313,071.50; Canadian Triangle Wire & Cable Co., Ltd., \$24,667.53; Canadian Westinghouse Co., Ltd., \$8,170,705.18; Canadian Wool Board, Ltd., \$145,675.70; Cansfield Electrical Works, Ltd., \$74,288.51; Capilano Trading Co., Ltd., \$23,785.75; Hugh Carson Co., Ltd., \$18,240.07; Camco Electrical Manufacturing Co., Ltd., \$614,804.28; Central Aircraft, Ltd., \$76,542.08; Central Bridge Co., Ltd., \$4,844,865.84; Chadwick-Carroll Brass & Fixtures, Ltd., \$26,942.48; Champion Spark Plug Co. of Canada, Ltd., \$232,534.08; Chemicals, Ltd., \$36,320.28; Chromium Mining and Smelting Corp., Ltd., \$111,191.61; Chrysler Corp. of Canada, Ltd., \$94,483,919.42; Clare Shipbuilding Co., Ltd., \$2,140,198.74; Clayton & Sons, Ltd., \$73,784.12; The Coleman Lamp & Stove Co., Ltd., \$25,626.42; Connaught Laboratories, \$1,000,483.86; Consolidated Mining & Smelting Co., Ltd., \$4,559,734.75; Continental Woollen Mills, Ltd., \$154,541.58; Cook Clothing Co., Ltd., \$298,423.99; Copp Woollen Mills, Ltd., \$39,192.14; Cordage Distributors, Ltd., \$10,641.73; Corman Engineering Co., Ltd., \$503,138.61; Cornwall Pants & Prince Clothing Co., \$12,505.80; Cosmos Imperial Mills, Ltd., \$128,532.18; Coulter Copper & Brass Co., Ltd., \$24,146.69; H. V. Cowie Co., Ltd., \$212,613; Coyle Batteries, Ltd., \$21,314.11; Crane, Ltd., \$72,307.05; Cranemobile, Ltd., \$1,544,500; A. Cross Co., Ltd., \$313,372.75; Cumberland Railway & Coal Co., \$12,879.70; Cusson Bros., Ltd., \$315,472.45; Cutting Tools & Gauges, Ltd., \$31,091.43.

Dadson-Merrill Press, Ltd., \$12,384.84; Geo. T. Davie & Sons, Ltd., \$136,657.82; Defence Industries, Ltd., \$219,904,063.53; De Havilland Aircraft of Canada, Ltd., \$59,883,684.02; DeLaval Co., Ltd., \$43,044.80; Delaware Lackawanna & Western Railroad Co., \$28,869.99; Deloro Smelting & Refining Co., Ltd., \$35,631.82; Devonshire Clothes, \$472,051.70; Diamond T Motor Car Co., \$895,117.56; D. M. C. Cap Manufacturing Co., Ltd., \$20,666.10; Dominion Bridge Co., Ltd., \$2,378,937.96; Dominion Chain Co., Ltd., \$240,208.30; Dominion Construction Co., Ltd., \$1,781,660.98; Dominion Electric Manufacturing Co., Ltd., \$29,617; Dominion Electrohome Industries, Ltd., \$810,267.80; Dominion Engineering Works, Ltd., \$3,456,447.31; Dominion Foundries & Steel Ltd., \$109,795.33; Dominion Government, Department of Mines and Resources, \$1,057,511.89; Department of National Defence, \$41,462,484.66; Department of Transport, \$899,554.93; National Research Council, \$19,663.26; Dominion Magnesium, Ltd., \$2,163,547.01; Dominion Merchants Co., Ltd., \$24,781.68; Dominion Oilcloth & Linoleum Co., Ltd., \$25,325.20; Dominion Plywoods, Ltd., \$551,575.36; Dominion Road Machinery Co., Ltd., \$148,035.42; Dominion Rubber Co., Ltd., \$5,241,195.62; Dominion Steel & Coal Corp., Ltd., \$4,094,244.10; Dominion Truck Equipment Co., Ltd., \$1,331,440.90; Donahue Corp. of Canada, Ltd., \$13,400; Dowty Equipment (Canada), Ltd., \$482,108.03; Dresses, Ltd., \$11,278.64; Drummondville Cotton Co., Ltd., \$890,215.17; Dunlop Tire & Rubber Goods Co., Ltd., \$2,031,814.09; Duplate Canada, Ltd., \$17,170.92.

Earl Clothing Co., \$392,546.88; Eastern Car Co., Ltd., \$1,989,715.20; Eastern Steel Products, Ltd., \$1,505,652.59; Eastern Woodworkers, \$2,666,260.65; The T. Eaton Co., Ltd., \$509,328.60; E. B. Eddy Co., Ltd., \$77,490.63; E. D. H. Company, \$15,476.53; Edwards & Co. of Canada, Ltd., \$52,030.83; Robert Elder, Ltd., \$185,465.53; Elder Dempster Lines, Ltd., \$338,812.21; Electric Reduction Co. of Canada, Ltd., \$2,942,900.42; Electric Tamper & Equipment Co. of Canada, Ltd., \$405,004.12; Electrolier Manufacturing Co., Ltd., \$225,377.08; Electrolux (Canada), Ltd., \$127,839.53; J. Elkin Co., Ltd., \$384,565.61; Empire Shipping Co., Ltd., \$592,281.81; Empire Stevedoring Co., Ltd., \$22,552.04; Engineering Products of Canada, Ltd., \$164,091.27; English Electric Co. of Canada, Ltd., \$307,423.27; Erie Railroad Co., \$38,785.67; Essex Terminal Railway, \$1,037,612.18; Exide Batteries of Canada, Ltd., \$664,373.15.

Fairfield & Sons, Ltd., \$162,242.69; Farand & Delorme, Ordnance Division, \$3,798,919.79; Federal Aircraft, Ltd., \$77,352.47; Federal Foundries & Steel Co., \$313,783.19; Federal Wire & Cable Co., Ltd., \$259,750.43; Ferranti Electric, Ltd., \$51,010.27; Firestone Tire & Rubber Co. of Canada, Ltd., \$4,661,270.21; Alexander Fleck, Ltd., \$101,240.66; Ford Motor Co. of Canada, Ltd., \$140,636,323.06; Foundation Co. of Canada, Ltd., \$234,439.09; Foundation Maritimes, Ltd., \$4,171,006.69; Four Wheel Drive Auto Co., \$717,471.81; Frost & Wood Co., Ltd., \$2,192,600.33; Frost Steel & Wire Co., Ltd., \$51,314.61; Fruehauf Trailer Co. of Canada, Ltd., \$464,878.16; Furness Withy & Co., Ltd., \$57,355.96; Fyr-Fyter Co. of Canada, Ltd., \$13,087.50.

Gardner Equipment Co., Ltd., \$45,408.58; Gaspesia Sulphite Co., Ltd., \$45,453.17; General Dry-Batteries of Canada, Ltd., \$58,333.66; General Engineering Co. (Canada), Ltd., \$3,285,616.27; General Motors Products of

Canada, Ltd., \$97,016,753.95; General Plastics, Ltd., \$11,877; General Steel Wares, Ltd., \$361,359.01; Gillette Safety Razor of Canada, Ltd., \$18,143.76; Gilson Automobile Transport, Ltd., \$20,488; Glen Textile Industries, Ltd., \$51,120.78; Globelite Batteries, Ltd., \$32,302.20; Goderich Organ Co., Ltd., \$34,651.79; B. F. Goodrich Rubber Co. of Canada, Ltd., \$2,177,998.23; Goodyear Tire & Rubber Co. of Canada, Ltd., \$12,250,811.08; J. A. Gosselin Co., Ltd., \$43,063.20; Gotfredson, Ltd., \$878,396.06; Granby Elastic Web of Canada, Ltd., \$1,648,165.82; Gray-Bonney Tool Co., Ltd., \$11,191.67; The B. Greening Wire Co., Ltd., \$16,362.93; Grew Boats, Ltd., \$118,549.61; G. L. Griffith & Sons, Ltd., \$13,340.04; Gutta Percha & Rubber, Ltd., \$2,086,074.

Haliburton & White, Ltd., \$22,050; Hall Machinery of Canada, Ltd., \$397,892.68; Hamilton Bridge Co., Ltd., \$6,420,988.45; Hamilton Cotton Co., Ltd., \$228,122.11; Hamilton Munitions, Ltd., \$31,613.22; T. W. Hand Fireworks Co., Ltd., \$416,238.75; Harley-Kay, Ltd., \$48,218.27; Hart Battery Co., Ltd., \$506,074.81; Hay & Co., Ltd., \$133,693.01; James Healing Co., \$13,457.83; John T. Hepburn, Ltd., \$607,351.43; Heroux Industries, Ltd., \$394,546.02; Hoir Aluminum & Stainless Steel Products Inc., \$43,500; S. S. Holden, Ltd., \$716,385.59; Ernest Holmes Co., \$30,316.88; Holtite Rubber Co. of Canada, Ltd., \$16,122.05; Hoover Co., Ltd., \$12,234.75; Horn Bros. Woollen Co., Ltd., \$93,489.70; Howard Furnace & Foundries, Ltd., \$1,455,443.90; E. S. Hubbell & Sons, \$14,065.29; Hudson's Bay Co., \$132,770.63; Huntingdon Woollen Mills, Ltd., \$192,764.51; Hyde Park Clothes, Ltd., \$411,873.11.

Ideal Upholstering Co., Ltd., \$40,992.77; Imperial Optical Co., \$32,580; Industrial School for the Deaf, \$365,065.91; Industrial Shipping Co., Ltd., \$3,846,133.80; John Inglis Co., Ltd., \$15,365,988.28; Inspection Board of United Kingdom and Canada, \$146,925.58; International Flare-Signal Co., Ltd., \$177,346; International Harvester Co. of Canada, Ltd., \$1,645,591.71; International Malleable Iron Co., Ltd., \$15,406.77; International Nickel Co. of Canada, Ltd., \$2,677,989.60; International Resistance Co., Ltd., \$11,247.91; Irvin Airchute, Ltd., \$6,626,070.62; J. D. Irving, Ltd., \$1,883,344.70; Irving Shipyards, Ltd., \$559,440; Irvington Varnish & Insulator Co. of Canada, Ltd., \$29,604.69; Isle-Verte Woollen Mill Reg'd., \$57,280.45.

James Bros. Ltd., \$48,595.41; Jones Shovel Co., Ltd., \$19,986.34.

Kaufman Rubber Co., Ltd., \$13,116.25; James R. Kearney Corp. of Canada, Ltd., \$21,372.46; Keating Sons, Ltd., \$54,671.72; Kelly, Douglas & Co., Ltd., \$15,826.50; Kelsey Wheel Co., Ltd., \$68,739.13; Kelvinator of Canada, Ltd., \$1,607,654.13; William Kennedy & Sons, Ltd., \$38,632.56; Kenwood Mills, Ltd., \$38,107.06; Kingsley Companies, \$21,635.39; Kondu Mfg. Co., Ltd., \$131,774.17; W. A. Kribs Co., Ltd., \$10,654.82.

Laminated Papers, Ltd., \$216,635.33; L. & S. Electric Mfg., Ltd., \$12,579.83; Lawson Machine Works, \$12,796.09; Le Blanc Shipbuilding Co., Ltd., \$56,886.93; Lehigh Valley Railroad Co., \$41,684.32; Leland Electric Canada, Ltd., \$37,274.22; Lever Bros., Ltd., \$61,690.31; Lincoln Electric Co. of Canada, Ltd., \$12,996.72; W. Linton Belting Co., Ltd., \$11,025; Wm. Looser & Co., Ltd., \$17,376.51.

MacDonald Chemicals, Ltd., \$1,455,922.62; H. R. MacMillan Export Co., Ltd., \$543,234.61; Maine Central Railroad Co., \$10,935.04; Maitland Charts, \$51,580.86; Maitland Development Co., Ltd., \$10,117.91; J. C. Malone & Co., \$58,903.12; Manitoba Bridge & Iron Works, Ltd., \$683,456.56; Marelco, Ltd., \$826,355.78; Maritime Pant Mfg. Co., Ltd., \$284,233.35; Masonite Co. of Canada, Ltd., \$86,705.99; Massey-Harris Co., Ltd., \$5,410,793.58; Master Craft Uniform Co., Reg'd, \$1,257,991.80; L. McBrine Co., Ltd., \$18,119.50; McDonell Metal Manufacturing Co., Ltd., \$62,052.39; R. McDougall Co., Ltd., \$332,902.28; McKinnon Columbus Chain, Ltd., \$181,699.56; McKinnon Industries, Ltd., \$819,773.91 (\$3,156.51); McLean Kennedy, Ltd., \$2,889,140.88; J. W. McMulkin & Ashley A. Colter, \$1,497,657.41; Merek & Co., Ltd., \$22,202.30; Metallic Roofing Co., Ltd., \$2,223,316.40; Metal Products of Canada, Ltd., \$25,143.91; Midland Boat Works, \$54,000; Midland Woollen Mills, Ltd., \$128,915.94; John Millen & Sons, Ltd., \$26,630.09; The Miner Rubber Co., Ltd., \$911,735.48; Robert Mitchell Co., Ltd., \$500,547.70; Modern Motor Sales, Ltd., \$43,095.71; Modern Tool Works, Ltd., \$471,056.45; Monarch Battery Manufacturing Co., Ltd., \$190,705.50; Montreal, Australia, New Zealand Lines, Ltd., \$25,744.60; Montreal, Electrotypers & Engravers, Ltd., \$68,994.42; Montreal Locomotive Works, Ltd., \$652,889.78; Montreal Shipping Co., Ltd., \$1,766,110.64; Montreal Suspenders & Umbrellas Ltd., \$32,637.63; Herbert Morris Crane & Hoist Co., Ltd., \$34,123.52; Morrow Screw & Nut Co., Ltd., \$28,633.31; Motor Coach Industries, Ltd., \$1,173,951.52.

National Cut Stones, Ltd., \$13,333.34; National Electric Manufacturing Co., \$55,946.49; National Electric Refrigerator, Ltd., \$136,760.96; National Hat Manufacturing Co., \$35,277.61; National Radio Cabinet Co., Ltd., \$20,813; National Steel Car Corp., Ltd., \$750,171.83; Neon Products of Western Canada, Ltd., \$1,326,295.07; Neptune Meters, Ltd., \$99,738.84; New York Central Railroad Co., \$84,275.96; New York, New Haven & Hartford Railway Co., \$12,084.18; New Zealand Supply Mission, \$77,695.45; Nicholson & Cates, \$251,562.42; Noorduyt Aviation, Ltd., \$20,534,473.69; North American Cyanamid, Ltd., \$125,144.90; Northern Electric Co., Ltd., \$12,888,415.79; Northern Tool & Gauge, Ltd., \$179,580.23; Northern Pacific Shipping Co., Ltd., \$38,533.90; Nufashond Narrow Fabric Co. of Canada, Ltd., \$475,819.78.

Ontario Hughes-Owens Co., Ltd., \$308,838.99; Oshawa Box & Lumber Co., Ltd., \$46,165.68; Otaco, Ltd., \$61,538.94; Otis-Fensom Elevator Co., Ltd., \$1,194,123.16; Outboard Marine & Mfg. Co. of Canada, Ltd., \$2,379,280.58.

Pacific Coast Spruce (Canada), Ltd., \$12,418.28; Pacific Coast Terminal Co., Ltd., \$58,257.17; Pacific Mills, Ltd., \$18,047.15; Pacific Veneer Co., Ltd., \$184,103.08; Panther Rubber Co., Ltd., \$13,760; Paradis & Sons, Ltd., \$336,000; The Parker Fountain Pen Co., Ltd., \$949,898.63; Park Manor Clothes Ltd., \$259,993.97; Parmenter, Bullock Co., Ltd., \$43,830.68; The Pedlar People, Ltd., \$1,117,508.79; Pennsylvania Railroad Co., \$37,356.80; The Perfect Circle Co., Ltd., \$33,644.37; C. H. Petch, \$17,109.74; Philco Corporation of

Canada, Ltd., \$1,490,930.60; Thos. Pooklington, Ltd., \$75,239.08; Polymer Sales & Services, Ltd., \$7,560,595.72; Port Carling Boat Works, Ltd., \$54,000; Prencro Progress & Engineering Corp., Ltd., \$55,613.24; Prest-O-Lite Storage Battery Co., Ltd., \$164,778.94.

Racon Electric Co., Inc., \$21,393.92; Railway & Power Engineering Corp., Ltd., \$15,891.11; Railway Express Agency, Inc., \$16,798.29; R. C. A. Victor Co., Ltd., \$14,520,930.24; Geo. W. Reed & Co., Ltd., \$513,000; Regina Industries, Ltd., \$149,540.76; Reliance Gear Works, Ltd., \$222,764.42; Renfrew Electric & Refrigerator Co., Ltd., \$674,305.60; Research Enterprises, Ltd., \$45,204,624.67; Richardson Bond & Wright, Ltd., \$10,267.91; Ritchie Farber & Co., Ltd., \$112,441.86; Robbins & Myers Co. of Canada, Ltd., \$23,947.23; Roberval & Saguenay Railway Co., \$243,401.99; Rogers Electronic Tubes, Ltd., \$2,549,345.75; Rogers Majestic, Ltd., \$822,551.05; Rogers-Rayman Industries, \$43,786.19; Rubberset Co., Ltd., \$11,586.85; S. Rubin, Ltd., \$118,577.02; Russel Bros., Ltd., \$426,989.33.

S. & G. Clothing Co., Ltd., \$897,720.87; Saguenay Spinning Mills, Ltd., \$37,880.67; St. John Machine Shop, Ltd., \$22,255.44; St. Lawrence Alloys & Metals, Ltd., \$1,829,267.66; St. Maurice Chemicals, Ltd., \$2,140,416.26; St. Maurice Valley Paper Co., Ltd., \$76,111.78; Sangamo Co., Ltd., \$475,339.76; Sawyer-Massey, Ltd., \$1,989,458.75; The Schindler Co. of Canada, Ltd., \$251,321.42; Scott Clothing Co., Ltd., \$99,776.38; Scottish Woollen Mills, Ltd., \$16,980.44; Seaboard Lumber Sales Co., Ltd., \$1,827,724.90; Seaboard Shipping Co., Ltd., \$12,060.64; Sieberling Rubber Co. of Canada, Ltd., \$1,030,250.15; Semco Instruments, Ltd., \$4,465,973.50; Service Lamp Co., Ltd., \$17,596.60; Service Station Equipment Co., Ltd., \$192,268.66; Shawinigan Chemicals, Ltd., \$1,183,496.84; Shelburne Shipbuilders, Ltd., \$61,524.79; Sherbrooke Machineries, Ltd., \$570,960; Sico Paints, Ltd., \$18,055.15; Simmons, Ltd., \$12,476.50; T. S. Simms & Co., Ltd., \$16,848.58; Simonds Canada Saw Co., Ltd., \$10,055.72; Small Arms, Ltd., \$7,996,648.41; Small Electric Motors (Canada), Ltd., \$1,031,250.07; Smith & Rhuland, Ltd., \$317,133.47; Smith & Stone, Ltd., \$10,090.63; Sorel Industries, Ltd., \$13,107,546.14; Sovereign Potters, Ltd., \$29,871.20; Spaco, Inc., \$160,808.44; Sparton of Canada, Ltd., \$102,077.41; Spruce Products, Ltd., \$40,702.83; S. Stall & Son, Ltd., \$86,096.07; Standard Chemical Co., Ltd., \$49,038.90; Standard Machine & Tool Co., Ltd., \$311,267.48; Steel Co. of Canada, Ltd., \$279,011.80; Sterling Clothing Co., Ltd., \$671,587.51; G. F. Sterne & Sons, Ltd., \$47,570; Bruce Stewart & Co., Ltd., \$42,104.46; Stewart-Warner-Alemite Corp. of Canada, Ltd., \$95,541.68; Stone Franklin of Canada, Ltd., \$13,291.94; The Stowell Screw Co., Ltd., \$60,396.50; Strathcona Garment Mfg. Co., \$224,335.14; Superheater Co., Ltd., \$262,459.04; Superior Electrics, Ltd., \$124,797.22; Superior Pant Mfg. Co., \$116,662.99; Swift Canadian Co., Ltd., \$10,652.96; Switlik Canadian Parachute, Ltd., \$7,437,441.77.

J. & J. Taylor, Ltd., \$54,745; Tayside Textiles, Ltd., \$46,394.56; Teleflex, Ltd., \$12,701.35; Textile Mfg. Co., Ltd., \$195,347.58; Thompson Products, Ltd., \$114,630.02; Tip-Top Tailors, Ltd., \$226,844.84; The Toronto, Hamilton and Buffalo Railway Co., \$164,933.51; Toronto Lock Mfg. Co., Ltd., \$82,248.08; Trenton Industries, Ltd., \$3,246,151.48; Trio Shirt Mfg. Reg'd., \$26,068.59; Tri-Sure Products, Ltd., \$223,259.66; Truck Engineering, Ltd., \$44,552.82.

Union Twist Drill Co., \$108,959.11; United Kingdom Government, \$28,951.30; United Steel Corp., Ltd., \$535,000; J. A. Urquhart, \$705,638.79.

Vancouver Radio Laboratories, Ltd., \$267,873.42; Vaughan Shipbuilding Co., \$57,560.36; Raoul Vennat Eng., \$30,584.03; Viceroy Mfg. Co., Ltd., \$12,171.08; Victory Aircraft, Ltd., \$79,541,842.38; Victory Tool & Machine Co., \$37,610.26.

Wabash Railroad Co., \$32,074.21; War Assets Corporation, \$864,657.17; Charles Warnock & Co., Ltd., \$23,070.67; Wartime Shipbuilding, Ltd., \$55,173,800; Wasco Valve Seat Co., Ltd., \$32,346.59; Waterloo Bedding Co., Ltd., \$11,150; Watson Jack & Co., Ltd., \$53,930.08; Welland Chemical Works, Ltd., \$5,712,887.31; Welland Vale Manufacturing Co., Ltd., \$20,181.23; Western Auto & Truck Body Works, Ltd., \$924,547; Western Clock Co., Ltd., \$162,559.79; Western Glove Works, Ltd., \$22,153.18; Western King Mfg. Co., Ltd., \$19,560; Western Maryland Railway Co., \$16,844.08; Westminster Iron Works Co., Ltd., \$44,475; A. C. Wickman (Canada), Ltd., \$120,488.45; Willard Storage Battery Co. of Canada, Ltd., \$351,214.16; Williams-Trow Knitting Co., Ltd., \$57,077.96; James Wilson & Co., Ltd., \$32,599.30; Wilson Motor Bodies, Ltd., \$2,186,584.88; Wix Accessories Corp., Ltd., \$35,790.34; Gar Wood Industries of Canada, Ltd., \$1,918,534.27; Wood Preservation Industries, Ltd., \$72,679.41; Woods Mfg. Co., Ltd., \$674,689.66; The Workman Uniform Co., Ltd., \$665,634.20; Wrights Canadian Ropes, Ltd., \$199,234.89.

York Arsenals, Ltd., \$110,204.31.

Zephyr Looms & Textiles, Ltd., \$761,991.45.

Department of Trade and Commerce:

Abitibi Power & Paper Co., \$282,893.43; Alberta Nitrogen Products Ltd., \$100,227.60; Alliance Paper Mills, Ltd., \$97,891.41; Anglo-Canadian Shipping Co., Ltd., \$275,270.30; Asbestos Corporation Ltd., \$631,445.45; Associated Paper Mills, \$17,053.59; Bell Asbestos Mines, Ltd., \$30,145.90; Bluewater Fisheries, \$42,572.07; J. R. Booth, Ltd., \$303,440.15; Brackman-Ker Milling Co., \$95,200; British Columbia Pulp & Paper Co., \$607,637.21; Brown Corporation, \$109,856.67; Bunge Corporation, Ltd., \$7,413,667.81; Bunge North American Grain Co., \$1,227,239.91; Calgary Milling Co., \$35,360; Calkins & Burke, Ltd., \$265,478.99; Campbell Flour Mills, Ltd., \$1,553,737.27; Campbell & McNab, \$277,521.24; Canada Grain Export Co., Ltd., \$243,859.06; Canada Packers, Ltd., \$501,589.29; Canada Paper Co., \$58,805.59; Canada Shipping Co., Ltd., \$52,451.94;

Canadian Fishing Co., Ltd., \$36,335.77; Canadian International Paper Co., \$35,910.09; Canadian Johns-Manville Co., \$32,622.79; Canadian Pacific Railway Co., \$322,160.62; Canadian Transport Co., Ltd., \$66,090.86; Canadian Wheat Board, \$1,226,108.89; Cargill Grain Co., \$6,913,583.09; W. R. Carpenter (Canada), Ltd., \$1,040,369.68; Cartier Chemical Co., Ltd., \$23,200.37; Champion Paper Mills, \$33,151.07; S. J. Cherry & Sons, Ltd., \$137,602.50; Cockshutt Plow Co., \$277,542.77; Colgate-Palmolive-Peet Co., Ltd., \$138,011.26; Connors Bros., Ltd., \$42,609.10; Co-Operative Wholesale Society, \$6,848,435.65; Copeland Flour Mills, \$257,523.83; Consolidated Mining and Smelting Co., of Canada, Ltd., \$1,948,526.09; Constantine Line Ltd., \$329,692.89; Consumers Co-Operative Mills, Ltd., \$317,444.58; Continental Grain Co. (Canada), Ltd., \$10,307,939.39; Jas. Cullen & Sons, Ltd., \$627,366.14; Cunard White Star Ltd., \$315,284.07; Czarnikow, Ltd., \$32,640; Darling & Brady, Ltd., \$16,992.20; DeBlois Bros., \$10,700.40; Defence Industries, Ltd., \$20,767.50; J. W. Delaney, \$46,242.26; Dominion Flour Mills, Ltd., \$124,100; Dominion Government, Department of Munitions and Supply, \$37,392.25; Dominion Linseed Oil Co., Ltd., \$40,747.28; Earle & Stoddart, \$517,430.84; Eastern Packing Co., \$19,839.57; Economic Bag Co., Ltd., \$21,164.22; Electric Reduction Co., Ltd., \$24,794.74; Ellison Milling & Elevator Co., Ltd., \$736,155; Empire Shipping Co., Ltd., \$36,627.63; Empire Soap Co., Ltd., \$17,325; Erie Flour Mills, \$70,720; Fisher Bros., Ltd., \$268,417.18; Follitt Grain Co., Ltd., \$1,390,051.43; Fort Garry Flour Mills Co., Ltd., \$5,862,338.58; Furness Withy & Co., Ltd., \$155,537.46; Garnac Grain Co., Inc., \$413,898.38; Jas. Goldie & Co., \$141,983.20; General Seafoods, Ltd., \$44,411.87; Goodyear Tire & Rubber Co., of Can., Ltd., \$165,661.59; Granby Elastic Web of Canada, Ltd., \$11,952.55; Great Lakes Milling Co., Ltd., \$34,003.40; Great Star Flour Mills, Ltd., \$1,129,161.10; A. Griffin, \$58,237.02; Hallet & Carey, Ltd., \$412,643.52; Hedley Shaw Milling Co., \$21,760; Hunt Milling Corporation, Ltd., \$304,620.30; Imperial Flour Mills Co., \$12,920; Interlake Tissue Mills Co., \$50,434.16; International Harvester Co., Ltd., \$451,789.42; International Milling Co., \$24,480; Johnson's Co., \$205,744.88; John Kennedy, \$1,799,501.57; Kerr Gifford & Co., Inc., \$256,602.83; King Milling Co., Ltd., \$211,604.35; Wm. Knechtel & Son, Ltd., \$398,871.50; Lake Milling Co., \$73,440; Lakeside Milling Co., Ltd., \$870,166.40; Lake of the Woods Milling Co., Ltd., \$9,401,504.61; Leval & Co., Inc., \$16,420,585.11; Lever Bros., Ltd., \$257,273.09; F. Magee, Ltd., \$67,361.65; Magdalen Island Fishermen's Co-Operative Agency, \$78,626.85; Manitoba Flour Mills, \$11,560; Maple Leaf Milling Co., Ltd., \$11,099,964.11; March Shipping Agency, \$47,435.15; Maritime National Fish Co., \$99,473; Massey-Harris Co., Ltd., \$1,613,004.43; McCabe Bros., Grain Co., Ltd., \$11,003,639.69; McCarthy Milling Co., Ltd., \$533,278.60; McDonald & Robb, \$314,383.73; McLean, Kennedy Ltd. (Maritime), \$648,780.32; Midland Pacific Terminal Ltd., \$210,533.97; Milroy Grain Co., \$320,198.91; Montreal Shipping Co., Ltd., \$626,464.34; Alexander Murray & Co., Ltd., \$13,342.50; Norris Grain Co., Ltd., \$17,342,310.25; North American Leather Co., \$11,257.86; La Cie de Pub. La Nouvelliste, \$11,304.24; Ogilvie Flour Mills Co., Ltd., \$7,515,379.77; O'Leary & Lee, Ltd., \$10,380.25; Ontario Hughes-Owens Co., Ltd., \$10,435.64; Pacific Mills, Ltd., \$61,433.49; Parrish & Heimbecker, Ltd., \$6,721,476.76; Pillsbury Flour Mills, \$10,880; Powell River Sales Co., \$235,325.66; R. C. Pratt, \$1,811,588.22; Price Bros., Sales Corp., \$76,472.48; Price & Pierce, Ltd., \$160,176.15; Proctor-Gamble Co., \$24,684.36; Provincial Paper Ltd., \$206,660.63; Quaker Oats Co. of Canada, Ltd., \$7,354,328.43; Reliance Grain Co., Ltd., \$24,328,946.05; Jas. Richardson & Sons, Ltd., \$19,768,247.71; Riordon Sales Corp., Ltd., \$33,095.44; Robin Hood Flour Mills, Ltd., \$6,271,412.19; Robin, Jones & Whitman, Ltd., \$43,930.92; La Compagnie J. B. Rolland & Fils, \$27,197.46; Rolland Paper Co., Ltd., \$77,643.85; F. W. Rudolph, \$285,016.66; Ste. Anne Paper Co., Ltd., \$13,792.34; St. Lawrence Flour Mills Co., Ltd., \$2,598,780.62; St. Lawrence Sales Co., \$21,363.22; St. Maurice Valley Paper Co., \$97,558.16; Saskatchewan Pool Elevators, Ltd., \$19,120,601.41; Seaboard Shipping Co., Ltd., \$69,930; Seaforth Milling Co., \$1,063,219.89; Sendel & Sendel, Ltd., \$19,013.80; Shafer-Haggart, Ltd., \$301,197.47; Shawinigan Chemicals, Ltd., \$18,091.60; A. M. Smith & Co., Ltd., \$114,717.34; Charles Albert Smith, Ltd., \$56,819.20; Howard Smith Paper Mills, Ltd., \$462,746.89; Snider Milling Co., Ltd., \$165,445.35; J. Spencer Turner Co., Ltd., \$70,760.77; Stoddart & Clayton, \$71,704.72; K. B. Stoddart & Co., \$11,532,723.54; Strathroy Flour Mills, \$390,862.75; Tavistock Milling Co., Ltd., \$383,947.30; T. H. Taylor Co., Ltd., \$324,149.35; Thomson & Earle, \$230,079.42; Tidewater Grain Co., \$582,595.12; Torrington Co., Ltd., \$52,555.97; W. E. Treleaven, \$35,360; United Maritime Fishermen, \$51,162.44; United Storage Co., Ltd., \$22,729.61; Geo. F. Wahl, \$15,462.48; Washburn Crosby Co., Ltd., \$1,553,617.72; War Assets Corporation, \$395,875; Warehouse & Transport, Ltd., \$20,530.58; Welland Chemical Works, \$26,156; Western Canada Flour Mills Co., Ltd., \$8,293,509.17; Western Clock Co., Ltd., \$45,754.45; Western Soap Co., \$14,204.34; West India Co., Ltd., \$185,572; Westminster Paper Co., \$30,973.83; Jas. Wilson & Sons, \$130,880.84; J. W. Windsor Co., Ltd., \$528,054.51; Workman Bag Co., \$62,325.

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1944	Receipts	Disbursements	Dr. Balance Mar. 31, 1945
<i>To Sundry Government Agencies—</i>				
A Canadian Mutual Aid Board.....		298,766,984 36	298,766,984 36	
<i>To United Kingdom and Other Governments—</i>				
B Government of Belgium.....		950,000 00	950,000 00	
		<u>\$299,716,984 36</u>	<u>\$299,716,984 36</u>	

A Under the authority of Section 3 of the War Appropriation Act, 1944, and P.C. 2335 of March 30, 1944, the Board was granted authority to obtain temporary loans not exceeding \$300,000,000 to pay for deliveries of munitions of war, food and other supplies in fulfilment of the requirements of any of the Allied Governments receiving mutual aid from Canada. These loans were repaid out of funds subsequently made available in the Mutual Aid Appropriation.

B P.C. 1346 of February 27, 1945, authorized the purchase on behalf of the Government of Belgium of supplies urgently required by that Government, the expenditures to be temporarily financed out of an account to be established under authority of Section 3 of the War Appropriation Act, 1944. Disbursements represent advances to procurement departments, while receipts cover repayment by the Government of Belgium.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Miscellaneous—</i>				
A Contractors' Security Deposits—Cash		20,000 00		20,000 00
B Government of Belgium—Supplies..		633,144 88	126,771 00	506,373 88
C United Kingdom Cash Receipts Account.....	27,511,011 95	1,196,611,356 45	1,198,011,011 95	26,111,356 45
	<u>\$ 27,511,011 95</u>	<u>\$ 1,197,264,501 33</u>	<u>\$ 1,198,137,782 95</u>	<u>\$ 26,637,730 33</u>

A Under Section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1944-45 there were no bonds held in respect of this Board.

B This account is credited with advances from the Belgian Government for the purchase of urgently needed supplies, and is debited with the value of relative shipments.

C This account is credited with advances from the United Kingdom Government which are disbursed solely to supplement Mutual Aid funds at the discretion of the Board.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
Military Occupation Relief.....		\$ 49,450,000 00	\$ 49,450,000 00	

This account, which was credited with advances from the Department of National Defence—Army Services and debited with the value of relative shipments, was closed out when the responsibility of expending funds for Military Occupation Relief was transferred to the Canadian Mutual Aid Board (P.C. 1728, March 13, 1945).

1944-45

PUBLIC ACCOUNTS

PART II

C

CHIEF ELECTORAL OFFICER

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

CHIEF ELECTORAL OFFICER

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	\$ 178,766 22	Ordinary	\$ 211 50

REVENUES

Comparative Summary

	1944-45	1943-44
Ordinary Revenue—		
A Proceeds from Sales	11 50	11 15
B Miscellaneous	200 00	1,000 00
	<u>\$ 211 50</u>	<u>\$ 1,011 15</u>

Details

Ordinary Revenue—	
A Proceeds from Sales:	
Sale of pamphlets.....	11 50
B Miscellaneous:	
Forfeiture of candidates' election deposits in 1945 By-Election—Grey North.....	200 00
	<u>\$ 211 50</u>

Certified correct.

JULES CASTONGUAY,
Chief Electoral Officer.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
C-3		Stat. Salary of Chief Electoral Officer, Dominion Elections Act, c. 46, 1938.....	7,999 92	7,999 92	7,999 92
C-3		Stat. Expenses of Elections, Dominion Elections Act, c. 46, 1938.....	90,926 32	90,926 32	49,050 41
C-3		Stat. Expenses of Elections, Printing and Material, Dominion Elections Act, c. 46, 1938.....	58,302 95	58,302 95	14,472 10
C-3	34}	Salaries and Expenses of Office.....	42,572 00	21,454 83	16,232 34
C-3	471}	Stat. Expenses of Dominion Plebiscite Act, c. 1, 1942	82 20	82 20	372 96
		Total Ordinary.....	<u>\$ 199,883 39</u>	<u>\$ 178,766 22</u>	<u>\$ 88,127 73</u>

Salary of Chief Electoral Officer, Jules Castonguay, Dominion Elections Act, c. 46, 1938..\$ 7,999 92

Expenses of Elections, Dominion Elections Act, c. 46, 1938.....\$ 90,926 32

The Dominion Elections Act, c. 46, 1938, Section 60 (3) provides that the fees, costs, allowances and expenses to be paid and allowed to returning officers and other persons employed at or with respect to elections, in accordance with the tariff approved by the Governor in Council, shall be paid out of any unappropriated moneys forming part of the Consolidated Revenue Fund. Section 61 (1) of the same Act provides that the Auditor General shall tax and pay all election expense accounts.

The expenditures made under the above section of the Act were as follows:

(a) Payments on account of General Election, 1940.....	12 00
(b) Payments on account of By-Election 1943, Cartier.....	81 00
(c) Payments on account of By-Election 1945, Grey North.....	8,849 94
(d) Payments in advance for General Election, 1945.....	79,097 17*
(e) Payments on account of Temperance Vote, Thetford Mines.....	2,886 21

\$ 90,926 32

* Preliminary work in connection with revision of polling divisions, including organization expenses for 1945 General Election.

Expenses of Elections, Printing and Material, Dominion Elections Act, c. 46, 1938.....\$ 58,302 95

The Dominion Elections Act, c. 46, 1938, Section 60 (7), provides that any expenses incurred by the Chief Electoral Officer for printing election material and the purchase of election supplies shall be paid from the Consolidated Revenue Fund. All payments were made to the Department of Public Printing and Stationery.

Vote 34 (and Vote 471, Supplementary Estimates) Salaries and Expenses of Office

	Estimates	Allotments	Expenditures
Salaries	33,220 00	33,220 00	18,476 94
Cost of Living Bonus and Other Pay-list Items.....	5,380 00	5,380 00	2,007 27
A Printing and Stationery.....	750 00	750 00	318 97
Travelling Expenses	300 00	300 00	33 45
Sundries	2,922 00	2,922 00	618 20
	<u>\$ 42,572 00</u>	<u>\$ 42,572 00</u>	<u>\$ 21,454 83</u>

As of March 31, 1945, there were 15 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus: D. Stewart, Assistant Chief Electoral Officer, \$3,720; A. Charlebois, \$2,400.

A Payments were made to the Department of Public Printing and Stationery.

Expenses of Dominion Plebiscite Act, c. 1, 1942.....\$ 82 20

Section 10 of the Dominion Plebiscite Act, c. 1, 1942, provides that the expenses of, and incidental to, the carrying out of the provisions of the Act shall be paid out of unappropriated moneys in the Consolidated Revenue Fund. In the regulations, as passed by the Governor in Council pursuant to Section 9 of the Act, it is provided that the Auditor General shall tax and pay all plebiscite expense accounts.

WAR

War Allotments and Expenditures

	Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
Non-Current Allotment				\$ 5,475 00

The details of this Allotment will be found in Public Accounts of previous years.

OPEN ACCOUNTS

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
Candidates' Election Deposits		\$ 600 00	\$ 600 00	

This account (which is under the jurisdiction of the Auditor General's Office) is used to record receipts and disbursements of election deposits. Each candidate for election is required to deposit \$200 with the Receiver General at the time he announces his candidature. If he is successful or obtains half as many votes as the successful candidate, this election deposit is refunded, otherwise it is forfeited to the Crown. Forfeited deposits are transferred to Ordinary Revenue—Miscellaneous.

CIVIL SERVICE COMMISSION

1944-45

PUBLIC ACCOUNTS

PART II

D

CIVIL SERVICE COMMISSION

Details of

REVENUES AND EXPENDITURES

CIVIL SERVICE COMMISSION

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	460,441 38	Ordinary	535 07
War	526,844 79	Special Receipts	142 87
	<u>\$ 987,286 17</u>		<u>\$ 677 94</u>

REVENUES

Comparative Summary

	1944-45	1943-44
Ordinary Revenue—		
Privileges, Licences and Permits.....		(Dr.) 5 25
A Refunds of Expenditure.....	535 07	153 76
Total Ordinary	535 07	148 51
Special Receipts—		
B Refunds of Previous Years' War Expenditures.....	142 87	511 06
Grand Total	<u>\$ 677 94</u>	<u>\$ 659 57</u>

Details

Ordinary Revenue—	
A Refunds of Previous Years' Expenditures: Overpayment of salaries and cost of living bonus, \$93.75; living and travelling expenses incurred by J. A. O. Lefebvre while on loan to the Civil Service Commission of the Province of Quebec, from October 18, 1943 to January 7, 1944, \$441.32	535 07
Special Receipts—	
B Refunds of Previous Years' War Expenditures: Minimum railway fare recovered from employees struck off strength before completing six months' continuous service, \$133.75; recovery of overpayment of salaries and cost of living bonus, \$9.12.....	142 87
Total	<u>\$ 677 94</u>

Certified correct.

C. H. BLAND,
Chairman,
Civil Service Commission.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

Sec Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
D-3	Stat.	Salaries of Civil Service Commissioners, Civil Service Act, c. 22, R.S.....	18,999 96	18,999 96	18,999 96
D-3	35	Salaries and Contingencies of the Commission.....	478,833 00	441,021 42	436,917 87
SUPERANNUATION AND RETIREMENT BENEFITS					
D-4	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	420 00	420 00	
		Total Ordinary.....	498,252 96	460,441 38	455,917 83
D-4		Allotted from the War Appropriation (Details on page D-4).....	539,085 00	526,844 79	496,333 24
		Grand Total.....	\$ 1,037,337 96	\$ 987,286 17	\$ 952,251 07

Salaries of Civil Service Commissioners, Civil Service Act, c. 22, R.S.....\$ 18,999 96

Members of the Commission were paid at the following annual salary rates: C. H. Bland, \$7,000; J. H. Stitt, \$6,000; A. Thivierge, \$6,000.

Vote 35 Salaries and Contingencies of the Commission

	Estimates	Allotments	Expenditures
Salaries	373,807 50	370,807 50	347,753 84
Cost of Living Bonus and Other Pay-list Items.....	45,025 50	48,025 50	46,712 28
A Cost of holding examinations.....	15,000 00	6,500 00	3,426 23
B Printing and Stationery.....	20,000 00	18,500 00	14,526 31
C Sundries	25,000 00	35,000 00	28,602 76
	\$ 478,833 00	\$ 478,833 00	\$ 441,021 42

As of March 31, 1945, there were 224 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
*Ashton, F. G.	\$ 2,520 00		Grant, W. M.	2,640 00	1,409 62†
*Balmer, M.	2,400 00		Guay, J. M. E.	2,400 00	
*Boutin, N. R.	4,500 00	\$ 1,010 21	*Guthrie, M. C.	3,360 00	951 63†
Brown, G. A.	3,000 00		*Hemsley, S. D.	3,720 00	448 51†
Cole, W. B.	3,720 00		*Holmes, C. P. H.	3,000 00	
*Daley, S. J.	4,260 00	1,026 68†	*Hughes, W. M.	3,000 00	
Dumont, M. L.	2,400 00		Ingles, E. L. (Aug. 7)....	2,400 00	
*Farry, A.	2,520 00		*Jackson, G. T.	5,040 00	560 35
Garrett, C. E. C.	4,020 00		Lajoie, H.	2,400 00	
Gauthier, G. E.	2,640 00		*Lefebvre, J. A. O.	3,720 00	2,475 11†
*Gosselin, R.	3,900 00		*Leger, R. W.	3,000 00	336 67

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
*Lochnan, J. C. (on military leave, Nov. 16)	3,000 00	548 38	Parent, L. A.	2,640 00	
MacCraken, H. A. B.	2,520 00	514 97†	*Patterson, R. M.	2,520 00	
*McCann, G.	2,700 00		*Powers, P. R.	3,120 00	300 97
*McNaughton, H. R.	4,320 00	835 02†	Putman, C. V.	4,680 00	
*Medland, C. R.	4,260 00		*Reid, J. G.	3,120 00	
*Moffit, L. W.	3,600 00	2,072 49†	*Saunders, E. E.	4,440 00	
Morgan, R.	4,020 00		*Sibley, E. W.	2,520 00	
*Munro, M. A.	2,880 00		Siddall, J. J. M.	2,760 00	
*Murray, J. A.	3,480 00	488 29	*Thompson, N. A.	3,120 00	
*Nelson, S. G.	5,760 00	377 64†	Treble, H. E.	3,000 00	301 59
*O'Keefe, G. P.	2,400 00	767 27	*Walker, R. M.	3,240 00	
O'Leary, E. L.	3,600 00		Walters, P. W.	3,120 00	
			*Watters, D. M.	3,480 00	841 26†

†Including travelling expenses paid from War Allotment.

A Fees of presiding and assisting examiners at \$10 and \$5 per day, respectively, were \$2,630.82; rental of examination halls, janitor service, etc., \$795.41.

B Payments were made to the Department of Public Printing and Stationery. Official publications cost \$203.45; printing, \$8,596.74; stationery, \$5,726.12.

C Travelling expenses amounted to \$12,944.56 including expenses of \$300 or over paid to the following employees and shown under the War Allotment: T. H. Andre; H. H. Field; H. C. Hollingshead; L. N. Richard; E. E. Spencer.

Other expenses were: advertising, \$11,453.59; telephone and telegraph messages, \$3,454.71; transportation of supplies, \$248.07; and miscellaneous expenses, \$501.83.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 420 00

WAR

War Allotments and Expenditures

See Page	Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
CURRENT				
D-4 Supply of Personnel for War Services.	526,585 00	514,666 56	9 12	1,785,164 64
D-5 Payment of Minimum Rate Railway Fare in excess of \$10 to stenographers and typists, assigned to positions in Ottawa, from outside points, P.C. 113/5687 of July 2, 1942, as amended.....	12,500 00	12,178 23	133 75	33,909 44
	<u>\$ 539,085 00</u>	<u>\$ 526,844 79</u>	<u>\$ 142 87</u>	<u>\$ 1,819,074 08</u>

Allotment: Supply of Personnel for War Services..... 526,585 00
Expenditures..... \$ 514,666 56

A distribution of expenditures follows:

Salaries	375,543 09
Cost of Living Bonus and Other Pay-list Items.....	61,086 25
A Cost of holding examinations.....	5,638 90
B Printing and Stationery.....	13,119 63
C Sundries	59,258 69
	<u>\$ 514,666 56</u>

As of March 31, 1945, there were 364 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks: G. J. Aldridge, \$3,720 (Jan. 13); *E. D. Alexander, \$3,000; *H. N. Arnold, \$3,000; J. R. A. Baril, \$3,120; *C. G. Bruce, \$3,000; *H. H. Field, \$3,480; R. F. Godfrey, \$3,000; E. N. Grantham, \$3,120; R. J. Groves, \$2,520; J. H. P. Hainault, \$2,400; S. M. Harris, \$2,760 (Oct. 1); *C. W. Laidlaw, \$2,520; D. L. McGivern, \$2,520; *J. R. Meredith, \$2,400; H. V. Orr, \$2,520; W. E. Perry, \$2,520; B. H. Peterson, \$2,520; J. O. C. H. Poirier, \$2,520; L. N. Richard, \$2,400 (Re-assigned to Unemployment Insurance Commission, Feb. 9); K. R. J. Scobie, \$2,520; *L. E. Smith, \$2,400 (July 13); *E. E. Spencer, \$4,120; A. D. Thompson, \$3,000.

In addition to his salary, G. J. Aldridge received a living allowance of \$600 per annum.

A Fees of presiding and assisting examiners at \$10 and \$5 per day, respectively, were \$3,300.17; fees for marking papers, \$1,431.07; rental of examination halls, janitor services, etc., \$927.66.

B Payments were made to the Department of Public Printing and Stationery. Printing cost \$6,879.41 and stationery, \$6,240.22.

C Of the travelling expenses, which amounted to \$27,420.47, the following employees received \$300 or over. Employees whose travelling expenses include amounts paid from Vote 35 are indicated by asterisks: *T. H. Andre, \$2,308.97; E. D. Alexander, \$683.61; H. N. Arnold, \$654.95; J. R. A. Baril, \$1,986; T. E. Bennett, \$1,711.09; C. G. Bruce, \$919.65; *H. H. Field, \$631.53; E. N. Grantham, \$4,223.37; *H. C. Hollingshead, \$706.25; C. W. Laidlaw, \$598.60; H. T. Lee, \$337.77; G. J. S. Loynes, \$423.60; J. R. Meredith, \$2,454.95; J. O. C. H. Poirier, \$368.16; *L. N. Richard, \$710.22; J. W. Smith, \$620.66; *E. E. Spencer, \$1,873.15; E. K. Thomas, \$314.80.

Other expenses were: advertising, \$16,972.19; Credit Bureau reports (on new appointees), \$5,061.01; postage, \$3,818.35; telegraph and telephone messages, \$4,473.99; transportation of supplies, \$1,092.73; and miscellaneous expenses, \$419.95.

Allotment: Payment of Minimum Rate Railway Fare in excess of \$10 to stenographers and typists, assigned to positions in Ottawa, from outside points, P.C. 113/5687

of July 2, 1942, as amended.....	12,500 00
Expenditures.....\$	12,178 23

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1944-45

PUBLIC ACCOUNTS

PART II

E

DEPARTMENT OF EXTERNAL AFFAIRS

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF EXTERNAL AFFAIRS

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:	
Ordinary	1,910,150 52
War	295,798 19
	<u>\$2,205,948 71</u>

Revenues—

[8b] Consolidated Deficit Account:	
Ordinary	93,210 90
Special Receipts	602 70
	<u>\$ 93,813 60</u>

Receipts and Disbursements—Open Accounts

[13] Sundry Suspense Accounts	<u>\$ 10,029 97</u>
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NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page E-13.

REVENUES

Comparative Summary

	1944-45	1943-44
Ordinary Revenue—		
A Privileges, Licences and Permits.....	81,319 76	118,209 39
B Proceeds from Sales.....	4,766 08	818 97
C Services and Service Fees.....	384 55	2,561 45
Premium, Discount and Exchange.....	*	275 50
D Refunds of Expenditure.....	6,450 03	10,296 45
E Miscellaneous	290 48	17 79
Total Ordinary	<u>93,210 90</u>	<u>132,179 55</u>
Special Receipts—		
F Refunds of Previous Years' War Expenditures.....	602 70	79,787 17
Other Credits		25,000 00
Grand Total	<u>\$ 93,813 60</u>	<u>\$ 236,966 72</u>

* Included in Miscellaneous.

Details

Ordinary Revenue—

A Privileges, Licences and Permits:

Passport Fees: Ottawa, \$76,688.44; sundry, \$3,263.39.....	79,951 83
Visa fees	1,091 93
Rent for apartment over the High Commissioner's Office, St. John's, Nfld...	276 00

81,319 76

B Proceeds from Sales: Sale of 2 used cars, \$3,504.90; sundry, \$1,261.18.....

4,766 08

C Services and Service Fees: Consul and service fees.....

384 55

D Refunds of Previous Years' Expenditures: Offices abroad, \$5,407.42; sundry, \$1,042.61.....

6,450 03

E Miscellaneous: Premium on foreign exchange transactions.....

290 48

Total Ordinary 93,210 90

Special Receipts—

F Refunds of Previous Years' War Expenditures..... 602 70

Grand Total \$ 93,813 60

Certified correct.

N. A. ROBERTSON,

Under-Secretary of State for External Affairs.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
E-4	36}	Departmental Administration.....	439,689 00	408,036 83	
	472}				236,531 20
E-4	37	Passport Office, Administration.....	30,679 00	19,731 73	
E-5	38}	Representation Abroad—including salaries of			
	473}	High Commissioners, Ministers Plenipoten-			
		tiary, Consuls, Secretaries and Staff, notwith-			
		standing anything to the contrary in the	1,364,610 00	1,129,261 50	927,415 92
		Civil Service Act or any of its amendments..			
E-8	39	To provide for hospitality in connection with			
		visitors from abroad.	15,000 00	9,252 48	12,810 41
E-8	40	Expenses in connection with the negotiation of			
		treaties.....	5,000 00	1,045 29	394 32
E-8	41	Grant to the League of Nations Society			
		in Canada.....	3,000 00	3,000 00	3,000 00
E-8	42	Grant to the International Red Cross Com-			
		mittee.....	40,000 00	40,000 00	40,000 00
E-8	43	Amount required to meet loss on exchange....	56,000 00	30,736 56	136,905 07
		CANADA'S CONTRIBUTIONS TO MAINTENANCE			
		OF EXTERNAL ORGANIZATIONS			
E-9	44	Expenses of the League of Nations for 1944,			
		including Secretariat, International Labour			
		Organization and Permanent Court of Inter-	214,600 00	214,600 00	125,677 38
		national Justice.			
E-9	45	Portion of expenditure of the Imperial Economic			
		Committee.....	1,575 00	1,573 44	1,573 44
E-9	46	Portion of expenses of International Wheat			
		Council.....	4,450 00	3,441 00	3,330 00
		PENSIONS AND OTHER BENEFITS			
E-9	Stat.	Annuity to the Honourable Philippe Roy, Ap-			
		propriation Act No. 4, c. 54, 1938.....	4,999 92	4,999 92	4,999 92
		INTERNATIONAL JOINT COMMISSION			
E-9	474	To provide for preliminary studies and surveys			
		of the Columbia River Watershed.....	50,000 00	10,509 25	
E-9	Stat.	Salaries and expenses of the Commission (1-2,			
		Geo. V, Chap. 28).....	33,962 52	33,962 52	32,592 28
		Expenditures: from Appropriations not required			
		for 1944-45.....			6,493 35
		Total Ordinary.....	2,263,565 44	1,910,150 52	1,531,723 29
		Allotted from the War Appropriation (Details on			
		page E-10)	311,502 00	295,798 19	639,808 62
		Grand Total.....	\$ 2,575,067 44	\$ 2,205,948 71	\$ 2,171,531 91

Vote 36 (and Vote 472, Supplementary Estimates) Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	332,348 00	310,348 00	302,566 64
Cost of Living Bonus and Other Pay-list Items.....	31,237 00	31,237 00	20,648 06
A Printing and Stationery	18,000 00	20,500 00	16,486 19
B Sundries	58,104 00	77,604 00	68,335 94
	<u>\$ 439,689 00</u>	<u>\$ 439,689 00</u>	<u>\$ 408,036 83</u>

As of March 31, 1945, there were 161 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Robertson, N. A., Under Secretary of State for External Affairs	\$ 10,000 00		Mackay, R. A.	6,300 00	
Wrong, H. H., Associate Under Secretary of State for External Affairs.....	10,000 00		*Malania, L.	3,000 00	
Angus, H. F.	6,300 00	\$ 528 82†	Matthews, W. D.	5,000 00	
Beaudry, L.	6,960 00		McCordick, J. A.	2,520 00	760 93
Boyce, J. F.	3,720 00		McDermott, T. W. L.	6,000 00	
Careless, J. M. S.	2,520 00	355 66†	McKenzie, M.	2,400 00	
Chapdelaine, J. A.	3,300 00	742 56†	Measures, W. H.	4,500 00	
Chaput, R.	2,520 00		Menzies, A. R.	3,000 00	
Cullen, W. H.	2,520 00		Morrow, G. G.	4,500 00	
Delisle, J. L.	2,520 00		Norman, E. H.	3,300 00	469 94†
Fournier, J.	2,400 00		Pierce, S. D.	6,000 00	
Gibson, J. A.	3,300 00		Read, J. E.	8,000 00	895 75†
Glazebrook, G. P.	5,000 00		Renaud, P. E.	5,400 00	
*Hall, A. L.	2,760 00		Riddell, R. G.	3,240 00	
Hillborn, G. W.	2,640 00		Ritchie, C. S. A.	4,400 00	
Ignatieff, G.	3,300 00		Rive, A.	5,400 00	347 27†
Leblanc, J. A.	3,000 00		*Robertson, R. A. G.	2,640 00	
Macdonnell, R. M.	4,400 00	1,011 97†	Smith, G.	4,000 00	
			Soward, F. H.	6,000 00	
			Stephens, L. A. D.	2,400 00	
			Wershof, M. H.	3,300 00	541 00†

† Including travelling expenses paid from other accounts.

A Payments were made to the Department of Public Printing and Stationery.

B Includes expenditures for newspapers and publications, \$2,328.41; postage, \$5,033; telegrams, cables and telephones, \$46,244.45; taxis, cartage, express and freight, \$833.72.

Mayor Stanley Lewis of Ottawa received \$1,029.36 for travelling expenses on a trip to South America.

Vote 37 Passport Office, Administration

	Estimates	Allotments	Expenditures
Salaries	18,240 00	18,240 00	16,756 45
Cost of Living Bonus and other Pay-list Items.....	2,189 00	2,189 00	1,885 30
Printing and Stationery	10,000 00	10,000 00	941 08
Sundries	250 00	250 00	148 90
	<u>\$ 30,679 00</u>	<u>\$ 30,679 00</u>	<u>\$ 19,731 73</u>

As of March 31, 1945, there were 11 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus. J. J. Connolly, \$3,000; A. L. Cooper, \$2,400.

Vote 38 (and Vote 473, Supplementary Estimates) Representation Abroad—including salaries of High Commissioners, Ministers Plenipotentiary, Consuls, Secretaries and Staff, notwithstanding anything to the contrary in the Civil Service Act or any of its amendments

	Estimates	Allotments	Expenditures
<i>Commonwealth</i>			
A United Kingdom	175,510 00	192,510 00	192,133 07
B Australia	39,000 00	42,200 00	41,168 51
C New Zealand	29,100 00	29,100 00	28,403 88
D South Africa	29,200 00	43,250 00	43,050 94
E Ireland	31,350 00	31,350 00	30,693 95
F Newfoundland	31,900 00	31,900 00	28,716 59
	<u>336,060 00</u>	<u>370,310 00</u>	<u>364,166 94</u>
<i>Foreign Countries</i>			
G Argentina	59,175 00	59,175 00	23,508 71
H Brazil	59,525 00	68,275 00	66,791 59
I Chile	56,150 00	56,150 00	51,064 40
J China	197,600 00	197,600 00	84,425 59
K Mexico	66,100 00	68,300 00	68,096 27
L North Africa—Algiers	57,900 00	80,400 00	80,352 71
M Peru	56,150 00	56,150 00	50,983 69
N Russia	77,825 00	82,925 00	67,751 57
O United States—Washington	129,400 00	129,400 00	122,642 42
P New York	56,000 00	56,000 00	50,146 31
Q Allied Governments in the United Kingdom.....	57,225 00	57,225 00	46,004 95
R Consular Services—Greenland	7,000 00	9,500 00	9,374 31
S New Offices which may be opened.....	50,000 00	44,200 00	43,952 04
T To be allotted by Treasury Board	98,500 00	29,000 00	
	<u>1,028,550 00</u>	<u>994,300 00</u>	<u>765,094 56</u>
	<u>\$1,364,610 00</u>	<u>\$1,364,610 00</u>	<u>\$1,129,261 50</u>

Employees listed in the following comments are those who were receiving salaries at annual rates of \$2,400 or over on March 31, 1945, or at date of separation. Dates of separation and annual rates of living and other allowances are shown in parentheses.

The only employees paid from Ottawa who received cost of living bonus were those of the clerical staff in Washington being paid annual salaries of less than \$2,580. Where local employees received bonus at rates prevailing in the countries in which they are situated, reference is made under the pertinent account below.

A *United Kingdom*—As of March 31, 1945, there were 65 salaried officials being paid from this account including: Rt. Hon. Vincent Massey, High Commissioner for Canada in the United Kingdom, \$12,000 (\$28,000); A. B. M. Bell, \$2,640 (\$2,120); P. M. Dearle, \$3,000; G. R. Gotts, \$2,400; D. B. Hicks, \$2,400 (\$2,730); J. W. Holmes, \$3,300 (\$2,300); H. W. Kember, \$2,400; D. V. Lepan, \$3,300 (\$2,300); E. J. MacLeod, \$3,720; G. L. McLennan, \$3,120; H. R. Patrick, \$3,000; A. J. Spire, \$2,400; A. Towler, \$2,400. A distribution of expenditures follows: salaries (including cost of living bonus paid to local employees on the same basis as that paid by the Government of the United Kingdom), \$106,399.86; allowances, \$35,762.01; travelling and removal expenses, \$1,358.92, of which \$301.29 was paid to T. A. Stone; postage, \$1,733.74; printing and stationery, \$2,452.24; newspaper subscriptions and publications, \$1,249.68; telegrams, cables and telephones, \$33,454.77; sundries, \$3,441.22. Amounts recoverable from other departments and outstanding at the close of the fiscal year totalled \$6,280.63.

B *Australia*—As of March 31, 1945, there were 9 salaried officials being paid from this account including: Hon. Thomas C. Davis, High Commissioner for Canada in Australia, \$7,500 (\$6,500 and car allowance \$2,000); A. J. Pick, \$2,760 (\$1,500 and supplemental rent allowance, \$200). A distribution of expenditures follows: salaries, \$16,856.04; allowances, \$10,324.86; travelling expenses, \$1,714.08, of which \$830.39 was paid to Hon. Thomas C. Davis; postage, \$1,289.13; printing and stationery, \$781.41; office furnishings, \$736.62; residence furnishings, \$608.60; rent, fuel and light, \$1,708.43; newspaper subscriptions and publications, \$368.06; telegrams, cables and telephones, \$5,193.70; sundries, \$959.66. Amounts recoverable from other departments and outstanding at the close of the fiscal year totalled \$627.92.

C *New Zealand*—As of March 31, 1945, there were 5 salaried officials being paid from this account including: W. A. Riddell, High Commissioner for Canada in New Zealand, \$6,960 (\$5,500 and car allowance \$2,000); J. R. M. Walker (from Dec. 1), \$3,300 (\$2,200). A distribution of expenditures follows: salaries, \$11,368.17; allowances, \$7,821.29; travelling and removal expenses, \$5,348.79 of which J. R. M. Walker received \$3,602; W. A. Riddell, \$833.27; C. Lusby, \$602.91 and K. Greenwood, \$309.81; office furnishings, \$602.39; rent of office, \$1,599.77; telegrams, cables and telephones, \$597.17; sundries, \$1,066.30.

- HC D *South Africa*—As of March 31, 1945, there were 4 salaried officials being paid from this account including: C. J. Burchell, High Commissioner for Canada in South Africa, \$7,500 (\$5,500, car allowance \$2,000 and a special allowance of \$500 per month, as authorized by P.C. 14/3735, May 19, 1944, while resident in Cape Town). J. C. Macgillivray, Canadian Government Trade Commissioner, Cape Town, who is acting secretary to the office of the High Commissioner for Canada in Pretoria was paid, under authority of P.C. 8/3275 of May 3, 1944, a special allowance of \$250 per month during the time he and his family resided there. A distribution of expenditures follows: salaries (including cost of living bonus paid to local employees on the same basis as that paid by the Government of the Union of South Africa), \$12,327.94; allowances, \$12,200.15; travelling and removal expenses, \$5,404.66, of which \$4,391.02 was paid to C. J. Burchell and \$419.36, to J. C. Macgillivray; newspaper subscriptions and publications, \$443.14; printing and stationery, \$1,252.55; office furnishings, \$744.47; rent of offices, \$2,020.38; telegrams and telephones, \$915.11; purchase of motor car, \$4,451.22; sundries, \$1,780.71. Amounts recoverable from other departments and outstanding at the close of the fiscal year totalled \$1,510.61.
- HC E *Ireland*—As of March 31, 1945, there were 6 salaried officials being paid from this account including: J. D. Kearney, High Commissioner for Canada in Ireland, \$7,500 (\$6,000 and car allowance \$2,000); E. J. Garland, \$3,540 (\$3,200 and supplemental rental allowance, \$200). A distribution of expenditures follows: salaries (including cost of living bonus paid to local employees on the same basis as that paid by the Government of the United Kingdom), \$14,644.75; allowances, \$11,559.34; travelling expenses, \$32.29; postage, \$70.40; printing and stationery, \$347.57; office furnishings, \$190.09; rent, fuel and light, \$2,450.99; newspaper subscriptions and publications, \$348.17; telegrams, cables and telephones, \$331.50; sundries, \$718.35.
- HC F *Newfoundland*—As of March 31, 1945, there were 7 salaried officials being paid from this account including: J. S. Macdonald, High Commissioner for Canada in Newfoundland, \$6,240 (\$5,500, and car allowance \$2,000); J. C. Britton, Canadian Government Trade Commissioner as acting secretary (\$3,120). A distribution of expenditures follows: salaries, \$12,702.72; allowances, \$10,710.15; travelling and removal expenses, \$524.94, of which \$436.59 was paid to J. S. Macdonald; postage, \$293.83; printing and stationery, \$526.27; office furnishings, \$433.95; residence furnishings and repairs, \$1,009.44; rent, fuel and light, \$1,487.60; newspaper subscriptions and publications, \$221.48; telegrams, cables and telephones, \$252.86; sundries, \$553.35.
- CA G *Argentina*—As of March 31, 1945, there were 4 salaried officials being paid from this account including: K. P. Kirkwood, Chargé d'Affaires, \$5,400 (\$3,520, special allowance of \$3,000, and a supplemental rental allowance of \$200). A distribution of expenditures follows: salaries, \$9,692.37; allowances, \$6,960; travelling expenses, \$8.64; postage, \$963.50; printing and stationery, \$395.30; office furnishings, \$173.77; rent, fuel and light, \$2,123.53; newspaper subscriptions and publications, \$345.92; telegrams, cables and telephones, \$1,894.56; sundries, \$951.12.
- A H *Brazil*—As of March 31, 1945, there were 12 salaried officials being paid from this account including: J. Desy, Ambassador for Canada in Brazil, \$8,720 (\$10,000 and car allowance \$3,000); R. A. Ford, \$3,300 (\$2,120); E. B. Rogers, \$3,300 (\$3,220 and a supplemental rental allowance of \$200). Special annual allowances authorized by P.C. 13/748, February 8, 1944, were paid to J. Desy, \$1,000; E. B. Rogers, \$500. A distribution of expenditures follows: salaries, \$22,704.29; allowances, \$19,363.99; travelling and removal expenses, \$4,603.41, of which \$323.72 was paid to J. Desy, \$3,160.14 to E. B. Rogers and wife, and \$714.21 to N. Belanger; postage, \$474.88; printing and stationery, \$477.88; office furnishings, \$474.92; residence furnishings, \$381.78; office rent, including fuel and light, \$3,612.49; residence rent, \$2,105.64; newspaper subscriptions and publications, \$648.01; telegrams, cables and telephones, \$4,559.18; sundries, \$5,104.28. Amounts recoverable from other departments and outstanding at the close of the fiscal year totalled \$2,280.84.
- A I *Chile*—As of March 31, 1945, there were 7 salaried officials being paid from this account including: W. F. Chipman, Ambassador for Canada in Chile, \$10,000 (\$10,000 and car allowance \$3,000); Jules Leger, \$3,300 (\$3,600). A distribution of expenditures follows: salaries, \$18,453.30; allowances, \$16,369.92; travelling and removal expenses, \$956.39, of which \$771.02 was paid to J. Chipman; postage, \$474.68; printing and stationery, \$453.84; office furnishings, \$895.21; office rent, \$1,585.44; residence rent, \$9,337.59; newspaper subscriptions and publications, \$452.73; telegrams, cables and telephones, \$932.47; sundries, \$1,152.83.
- A J *China*—As of March 31, 1945, there were 9 salaried officials being paid from this account including: Major General Victor W. Odum, Ambassador to China, \$10,000; George S. Patterson, \$6,000; R. E. Collins, \$2,640. A distribution of expenditures follows: salaries, \$25,639.76; travelling and removal expenses, \$3,999.74, of which \$3,449.05 was paid to Major General Odum; printing and stationery, \$758.77; office furnishings, \$1,040.67; residence furnishings, \$2,559.55; rent of police stand and cottage, fuel and light, \$1,042.37; house expenses, \$21,765.89, of which \$10,504.03 was for food; newspaper subscriptions and publications, \$186.05; telegrams, cables and telephones, \$7,205.34; purchases of supplies in Calcutta for office and house, \$2,562.49; operation and upkeep of motor car, \$13,762.45; sundries, \$3,602.51.
- A K *Mexico*—As of March 31, 1945, there were 9 salaried officials being paid from this account including: K. L. Keenleyside, Ambassador to Mexico, \$10,000 (\$10,000 and car allowance \$3,000); H. Allard, \$4,400 (\$4,240 and a supplemental rental allowance of \$200); C. C. Eberts, \$2,760 (\$3,160). A distribution of expenditures follows: salaries, \$21,785.29; allowances, \$15,951.76; travelling and removal expenses, \$7,732.78, of which \$3,771.31 was paid to H. Allard (including \$908.79 not accounted for), \$2,211.97 to C. C. Eberts, \$1,757.40 to K. L. Keenleyside, including \$987.78 paid from other accounts; postage, \$390.55; printing and stationery, \$709.21; office furnishings, \$4,833.49; residence furnishings, \$1,652.93; office rent, \$3,696.81; residence rent, \$5,990; newspaper subscriptions and publications, \$206.70; telegrams, cables and telephones, \$2,969.08; sundries, \$1,231.94. Amounts recoverable from other departments and outstanding at the close of the fiscal year totalled \$945.73.

L North Africa—Algiers—The expenses of the Representative of the Government of Canada to the French Committee of National Liberation in Algiers and the Canadian Embassy in Paris were paid from this account. The expenses in connection with the Algiers office from April to September 30, when the office was closed, amounted to \$13,348.13. A distribution of expenditures follows: salaries, \$3,113.60; allowances, \$1,716.64; travelling expenses, \$331.34; stationery, \$447.96; rent, fuel and light, \$2,189.37; telegrams, cables and telephones, \$4,780.43; sundries, \$768.79.

By P.C. 36/8848, November 22, 1944, Major General G. P. Vanier was appointed Canadian Ambassador to France, \$8,720 (\$10,000 and car allowance \$3,000). S. F. Rae was appointed from January 25 with salary at \$3,300 (\$2,750 and a supplemental rental allowance of \$200 paid from January 25 to March 6). A distribution of expenditures follows: salaries, \$12,605.46; allowances, \$7,368.34; postage, \$217.95; printing and stationery, \$925.05; office furnishings, \$108; office rent, fuel and light, \$1,303.09; newspaper subscriptions and publications, \$426.31; telegrams, cables and telephones, \$8,898.98; sundries, \$3,747.81. Amounts recoverable from other departments and outstanding at the close of the fiscal year totalled \$19,714.04. Outstanding personal advances totalling \$2,123.47 and relief payments of \$4,566.08 are to be accounted for in 1945-46.

M Peru—As of March 31, 1945, there were 7 salaried officials being paid from this account including: H. Laureys, Canadian Ambassador to Peru, \$10,000 (\$10,000 and car allowance, \$3,000); G. Sicotte, \$2,640 (\$2,220 and a supplemental rental allowance of \$200); F. M. Tovell, \$2,400 (\$3,130 and a supplemental rental allowance of \$200). A distribution of expenditures follows: salaries, \$12,856.57; allowances, \$7,475.10; travelling and removal expenses, \$13,791.04 of which \$6,271.21 was paid to H. Laureys, \$2,006.66 to A. Brassard, \$636.28 to M. Cameron, \$1,054.62 to G. Sicotte, \$1,313.71 to F. M. Tovell; postage, \$155.68; printing and stationery, \$697.11; office furnishings, \$4,915.75; residence furnishings, \$2,232.41; office rent, fuel and light, \$725.35; residence rent, \$1,032; newspaper subscriptions and publications, \$258.40; telegrams, cables and telephones, \$924.79; purchase of car, \$4,455.32; sundries, \$1,464.17.

N Russia—As of March 31, 1945, there were 8 salaried officials being paid from this account including: L. D. Wilgress, Ambassador for Canada in Russia, \$10,000 (\$10,000 and car allowance \$3,000); L. Mayrand, \$4,500 (\$2,850); A. C. Smith, \$2,520 (\$2,400). A distribution of expenditures (to February 28, 1945) follows: salaries, \$23,533.28; allowances, \$18,776.23; travelling and removal expenses, \$4,304.95, of which \$3,870.21 was paid to L. Mayrand; postage, \$3.93; printing and stationery, \$294.06; office furnishings, \$234.73; residence furnishings, \$1,382.23; newspaper subscriptions and publications, \$267.76; telegrams, cables and telephones, \$2,754.96; rent of office and residence, fuel and light, \$10,520.84; press reading service (P.C. 33/7505 Sept. 27, 1944), \$2,986.52; sundries, \$2,414.58. Amounts recoverable and outstanding at the close of the fiscal year totalled \$277.50.

O United States—Washington—As of March 31, 1945, there were 20 salaried officials being paid from this account including: L. B. Pearson, Ambassador for Canada in the United States, \$8,000 (\$22,500 and car allowance \$3,000); P. A. Beaulieu, \$2,760 (\$2,750); B. Carter, \$2,400 (\$480); M. M. Mahoney, \$6,480 (\$4,500); G. G. Morrow, whose salary was paid from Vote 36 (\$3,800); E. Reid, \$4,400 (\$3,800); A. E. Ritchie, \$3,000 (\$3,250); P. Tremblay, \$2,760 (\$2,750). A distribution of expenditures follows: salaries, \$57,717.55, including cost of living bonus of \$15 per month paid to clerical staff receiving annual salaries less than \$2,580; allowances, \$41,613.06; travelling and removal expenses, \$3,659.52 of which \$494.19 was paid to L. B. Pearson, \$1,145.54 to P. A. Beaulieu which included \$477.54 from war allotment, \$320.49 to L. MacIntosh, \$1,413.63 to E. Reid, and \$431.30 to Paul Tremblay from war allotment; printing and stationery, \$3,519.82; office furnishings, \$433.15; Embassy furnishings and maintenance, \$7,154.18; newspaper subscriptions and publications, \$965.46; telegrams, cables and telephones, \$3,412.34; fuel, water and light, \$3,216.37; sundries, \$803.55. Amounts recoverable from other departments and outstanding at the close of the fiscal year totalled \$147.42.

P United States—New York—As of March 31, 1945, there were 10 salaried officials being paid from this account including: H. D. Scully, Consul General for Canada in New York City, \$9,000 (\$7,000); K. A. McCloskey, \$4,400 (\$2,500); P. E. Morin, \$2,520 (\$1,750). A distribution of expenditures follows: salaries, \$26,750.17; allowances, \$13,367.38; travelling expenses, \$595.96, of which \$468.71 was paid to H. D. Scully; printing and stationery, \$359.22; office furnishings, \$250.83; newspaper subscriptions and publications, \$86.92; telegrams, cables and telephones, \$1,403.34; office rent and light, \$6,804.08; sundries, \$451.15. Amounts recoverable from other departments and outstanding at the close of the fiscal year totalled \$77.26.

Q Allied Governments in the United Kingdom—As of March 31, 1945, there were 7 salaried officials being paid from this account including: Pierre Dupuy, Canadian Minister to the Allied Governments in the United Kingdom, \$8,000 (\$10,000); H. F. Feaver, \$4,500 (\$2,920 and a supplemental rental allowance of \$200); J. Starnes, \$2,400 (\$2,730). A distribution of expenditures follows: salaries (including cost of living bonus paid to local employees on the same basis as that paid by the Government of the United Kingdom), \$18,712.45; allowances, \$16,173.82; travelling and removal expenses, \$474.83, of which \$220.74 was paid to H. F. Feaver who also received \$333.75 from the war allotment; postage, \$56.80; printing and stationery, \$429.71; rent, fuel and light, \$4,313.72; newspaper subscriptions and publications, \$244.06; telegrams, cables and telephones, \$462.11; sundries, \$5,137.45.

R Consular Services—Greenland—As of March 31, 1945, there was 1 salaried official being paid from this account, Trevor Lloyd, temporary Acting Consul of Canada in Greenland. The annual salary rate of this official was \$4,000. A distribution of expenditures follows: salaries, \$3,381.64; allowances, \$333.28; travelling and removal expenses, \$470.02, of which \$376.63 was paid to Trevor Lloyd; supplies purchased in Canada for the Consulate, \$1,908.28; sundries, \$449.10; repayment to the Government of Greenland for advances made to the Consulate for payment of office expenses, \$2,831.99.

S *New offices which may be opened*—As of March 31, 1945, there were 9 salaried officials being paid from this account including: Hon. W. F. A. Turgeon, Canadian Ambassador to Belgium, who also serves as Minister Plenipotentiary to Luxembourg without remuneration, \$10,000 (\$10,000 and car allowance \$3,000); M. Cadieux, \$2,640 (\$1,750 and a supplemental rental allowance of \$200). A distribution of expenditures follows: salaries, \$11,066.48; allowances, \$7,279.80; travelling and removal expenses, \$2,134.74, of which \$2,104.36 was paid to Hon. W. F. A. Turgeon; printing and stationery, \$512.20; office furnishings, \$490.59; newspaper subscriptions and publications, \$50.90; telegrams, cables and telephones, \$173.03; rent, fuel and light, \$1,209.30; advances to staff outstanding, \$1,999.26 (to be repaid in 1945-46); sundries, \$4,005.64.

An amount of \$8,957.69 was spent for supplies, printing and stationery for new offices, which will be opened in 1945-46.

MP Emile Vaillancourt was appointed Envoy Extraordinary and Minister Plenipotentiary of Canada to Cuba, \$10,000 (\$10,000 and car allowance \$3,000). Expenditures were as follows: salaries, \$430.11; travelling expenses, \$104.43; office furniture, \$2,287.87 and purchase of car, \$3,250.

Vote 39	To provide for hospitality in connection with visitors from abroad	15,000 00
	Expenditures.....\$	<u>9,252 48</u>

Vote 40	Expenses in connection with the negotiation of treaties	5,000 00
	Expenditures.....\$	<u>1,045 29</u>

Expenditures were: travelling expenses of J. E. Read, \$144.26, A. M. Shaw, \$104.25 and C. F. Wilson, \$707.55; printing and stationery, \$89.23.

Vote 41	Grant to the League of Nations Society in Canada	3,000 00
	Expenditures.....\$	<u>3,000 00</u>

Payment of this grant was made to the Society in September.

Vote 42	Grant to the International Red Cross Committee	40,000 00
	Expenditures.....\$	<u>40,000 00</u>

Payment of this grant was made to the Committee in September.

Vote 43	Amount required to meet loss on exchange	56,000 00
	Expenditures.....\$	<u>30,736 56</u>

Loss on exchange on Canada's contribution of 840,213.95 Swiss Francs, to the League of Nations for 1944, amounted to \$1,005.32.

Payments to cover loss on exchange on salaries and allowances of government employees in the United States, where the Canadian dollar is depreciated by more than ten per cent (P.C. 8/608 of March 24, 1938), amounted to \$11,068.44. An amount of \$18,662.80 was spent to cover difference occasioned by the purchasing of roubles at 12 to the U.S. dollar and the selling of such roubles to officers of the Legation in the U.S.S.R. at 25 roubles to the U.S. dollar. The authority for this expenditure was P.C. 23/11742 of December 21, 1942, which guaranteed exchange, with certain limitations, at the rate of 25 roubles to the U.S. dollar to all such officers.

CANADA'S CONTRIBUTIONS TO MAINTENANCE OF EXTERNAL ORGANIZATIONS

Vote 44	Expenses of the League of Nations for 1944, including Secretariat, International Labour Organization and Permanent Court of International Justice	214,600 00
	Expenditures.....	\$ 214,600 00

Canada's contribution for the year 1944 was 840,213.95 Swiss francs. See Vote 43 for loss on exchange in this connection.

Vote 45	Portion of expenditure of the Imperial Economic Committee	1,575 00
	Expenditures.....	\$ 1,573 44

Contribution to the Imperial Economic Committee was £352.

Vote 46	Portion of expenses of International Wheat Council	4,450 00
	Expenditures.....	\$ 3,441 00

By arrangement between the Governments of Argentina, Australia, the United Kingdom, the United States and Canada, an International Wheat Council was set up to deal with the marketing of wheat. Under the terms of the agreement, each Government undertook to pay one-fifth of the expenses incurred by the Council.

PENSIONS AND OTHER BENEFITS

Annuity to the Honourable Philippe Roy, Appropriation Act No. 4, c. 54, 1938	\$ 4,999 92
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INTERNATIONAL JOINT COMMISSION

Vote 474	To provide for preliminary studies and surveys of the Columbia River Watershed	50,000 00
	Expenditures.....	\$ 10,509 25

All disbursements were made on a recoverable basis by the Department of Mines and Resources, Surveys and Engineering Branch, and included one half the cost of two survey parties provided by the Government of the Province of British Columbia, \$4,425.63.

Salaries and expenses of the Commission (1-2, Geo. V, c. 28)	\$ 33,962 52
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As of March 31, 1945, there were 5 salaried officials being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Hon. Charles Stewart, chairman, \$7,500; Hon. J. E. Perrault, commissioner, \$7,500; L. J. Burpee, secretary, \$4,620; Travelling expenses of \$300 or over were paid to: L. J. Burpee, \$1,087.66; V. Meek, \$978.64; J. L. Montgomery, \$667.28; Hon. J. E. Perrault, \$406.80; Hon. Charles Stewart, \$894.15; E. M. Sutherland, \$338.47; C. E. Webb, \$505.60.

The Department of Public Works was paid \$3,405.31 for rent of offices and \$168.67 for telephone services.

WAR

War Allotments and Expenditures

See Page		Allotments- 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
CURRENT					
E-10	Departmental Administration.....	127,352 00	125,210 01	35 72	1,137,264 36
E-10	Passport Office.....	26,450 00	21,407 18		21,407 18
E-11	Representation Abroad.....	82,650 00	82,030 19	334 80	349,340 82
E-11	Consular Services.....	1,000 00	920 58	55 17	14,116 15
E-11	Exchange of Civilians with Enemy Countries.....	5,000 00	1,182 27		1,182 27
E-11	Evacuation of Offices Abroad.....	25,250 00	25,092 20	73	115,272 59
E-11	Canada-United States Permanent Joint Board on Defence.....	1,450 00	789 88		8,794 91
E-11	Payment of Employees' Claims for Loss of Personal Effects.....	6,000 00	4,376 96		33,963 98
E-12	Expenses in connection with Air Raid Shelter for protection of Embassy Staff at Chungking.....	5,000 00	4,720 37		4,720 37
E-12	Repatriation of Wounded Prisoners of War of the Armed Forces of Canada, England and British Dominions....	4,500 00	4,423 86		4,423 86
E-12	To provide for the Purchase of Christ- mas Parcels of Essential Foods and Comforts for Canadian Internees in the Far East.....	12,000 00	11,211 72		11,211 72
E-12	To provide for Addition to Embassy Buildings at Chungking, China, for use as Garage and Servants' Quarters	3,750 00	3,332 97		3,332 97
E-12	To provide for payment of U.S. \$10,000 towards Expenses of United Nations Interim Commission on Food and Agriculture.....	11,100 00	11,100 00		22,200 00
	Total Current.....	311,502 00	295,798 19	426 42	1,727,231 18
	*Non-Current Allotments.....			176 28	344,212 41
	Total.....	\$ 311,502 00	\$ 295,798 19	\$ 602 70	\$ 2,071,443 59

*The details of these Allotments will be found in Public Accounts of previous years.

Allotment: Departmental Administration	127,352 00
Expenditures.....	\$ 125,210 01

As of March 31, 1945, there were 44 salaried employees being paid from this account. C. L. Miles was receiving a salary at an annual rate of \$2,400, exclusive of cost of living bonus to date of separation (Oct. 18). Travelling expenses amounted to \$14,712.49 and the following received \$300 or over: *H. F. Angus, *P. A. Beaulieu, *D. R. Cameron, *J. Chapdelaine, *R. H. Coats, J. J. Deutsch, \$708.47; B. Eynon, \$363.58; *H. F. Feaver, *J. D. B. Harrison, Rt. Hon. W. L. Mackenzie King, \$489.75; *R. M. Macdonnell, *K. MacIvor, *A. Rive, *Paul Tremblay, W. J. Turnbull, \$848.65; M. E. Unger, \$359.88.

Asterisks preceding names indicate that the travelling expenses of these employees are included with those shown under the account or Department from which their salaries were paid.

Rental and other charges on teletype machines, and Canadian Press News Service amounted to \$9,246.91; printing, stationery and supplies, \$943.70; telephones and telegrams, \$32,090.96; expenses in connection with the Commonwealth Air Conversations, \$3,036.97.

Allotment: Passport Office	26,450 00
Expenditures.....	\$ 21,407 18

As of March 31, 1945, there were 16 salaried employees being paid from this account. Expenditures were for salaries and cost of living bonus.

Allotment: Representation Abroad	82,650 00
Expenditures.....\$	82,030 19

As of March 31, 1945, there were 14 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: Washington, D.C., G. L. Magann, \$6,000, allowance, \$3,000; London, England, S. M. Scott, \$4,500, allowance, \$2,920. G. G. Morrow, Washington, D.C., whose salary was paid from Vote 36, received an allowance at an annual rate of \$3,800.

An amount of \$72,647.12, including \$25,813.53 for salaries and allowances, was expended in connection with the Washington, D.C., office. Travelling expenses amounted to \$497.68. Other expenditures were as follows: printing and stationery, \$1,612.98; rent of offices, \$16,650; telegrams and telephones, \$20,710.59; Embassy maintenance, \$2,473.11; sundry items, \$4,889.23.

An amount of \$8,689.98 was expended for salaries and allowances for staff of the High Commissioner's office in London, England.

An amount of \$693.09 was expended for travel and removal of staff to Paris, France, of which \$385.33 was paid to the wife and child of S. F. Rae.

Allotment: Consular Services	1,000 00
Expenditures.....\$	920 58

Expenditures were for rent, cables, printing and stationery, etc., for the office of Lieut. Ffolkes Jemmett, Acting Consul and Liaison Officer in St. Pierre and Miquelon. This office was closed in October, 1944.

Allotment: Exchange of Civilians with Enemy Countries	5,000 00
Expenditures.....\$	1,182 27

Allotment: Evacuation of Offices Abroad	25,250 00
Expenditures.....\$	25,092 20

Expenditures were for rent and upkeep of quarters in the country, which were maintained in view of the possible necessity of evacuating the office from London; rent and upkeep of suitable alternative office accommodation in London in case Canada House should be made uninhabitable by bombing, and rent of air raid shelter, supplies, etc.

Allotment: Canada-United States Permanent Joint Board on Defence	1,450 00
Expenditures.....\$	789 88

Travelling and delegation expenses of the members of the Canadian Section of the Board of \$300 or over were paid to H. L. Keenleyside and R. M. Macdonnell and the amounts are included in the total shown under the accounts from which these employees are paid.

Allotment: Payment of Employees' Claims for loss of Personal Effects	6,000 00
Expenditures.....\$	4,376 96

Payments representing interim compensation to employees for loss of use of furniture and household effects, upon their evacuation from enemy or enemy occupied countries, were made as follows: Pierre Dupuy, \$1,015.51; K. P. Kirkwood, \$700; N. McKinley, \$162.88; P. E. Renaud, \$660; A. V. Rive, \$480; D. C. U. Simson, \$300; H. H. Wrong, \$1,058.57.

Allotment: Expenses in connection with Air Raid Shelter for protection of Embassy Staff at Chungking		5,000 00
Expenditures	\$	4,720 37

This amount was spent at Chungking for building an air raid shelter on the Embassy grounds.

Allotment: Repatriation of Wounded Prisoners of War of the Armed Forces of Canada, England and British Dominions		4,500 00
Expenditures	\$	4,423 86

Allotment: To provide for the Purchase of Christmas Parcels of Essential Foods and Comforts for Canadian Internees in the Far East		12,000 00
Expenditures	\$	11,211 72

Expenditures from the above allotment, which was authorized by T.273183B. of November 17, 1944, consisted of (a) \$11,204.22 cabled to the International Red Cross Committee, Geneva, Switzerland, for Christmas parcels to Canadian civilians interned by the Japanese, and (b) cable charges, \$7.50.

Allotment: To provide for addition to Embassy buildings at Chungking, China, for use as Garage and Servants' Quarters		3,750 00
Expenditures	\$	3,332 97

This amount was spent for architect's fee and for remodelling the garage and servants' quarters.

Allotment: To provide for payment of U.S. \$10,000 toward Expenses of United Nations Interim Commission on Food and Agriculture		11,100 00
Expenditures	\$	11,100 00

The above allotment was authorized by Treasury Board Minute T.276845B. of January 25, 1945, and payment to the United Nations Interim Commission on Food and Agriculture was made in February.

Comparative Statement of Accounts Receivable

	March 31, 1945	March 31, 1944
Current year.	552 92	46 44
Previous years—Collectable.	4,113 21	5,584 77
—Uncollectable.	nil	nil
	\$ 4,666 13	\$ 5,631 21

OPEN ACCOUNTS

[10] Deposit and Trust Accounts

	<u>Cr. Balance Apr. 1, 1944</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cr. Balance Mar. 31, 1945</u>
<i>Miscellaneous—</i>				
<i>Empress of Ireland Relief Fund.....</i>		<u>\$ 4,935 54</u>	<u>\$ 4,935 54</u>	

This fund was raised by subscription in Great Britain following the sinking of the *Empress of Ireland* in 1914. Receipts are deposits to the credit of the Receiver General of Canada in the Bank of Montreal, London, England, by the Public Trustee of the fund. These deposits are credited to this account and the Department of External Affairs, the agent in Canada for the Trustee, makes disbursements to beneficiaries both here and in the United States.

[13] Sundry Suspense Accounts

	<u>Cr. Balance Apr. 1, 1944</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cr. Balance Mar. 31, 1945</u>
External Affairs—Suspense.	<u>\$ 248 37</u>	<u>\$ 37,866 63</u>	<u>\$ 27,836 66</u>	<u>\$ 10,278 34</u>

Receipts which cannot immediately be allocated are credited to this account pending advice which will enable the proper disposition.

ORIGINAL ARTICLES

(The Journal and Book Reviews)

Volume	Number	Date	Page
1012	1012	1012	1012

The first of these is the fact that the American Medical Association has been successful in securing the passage of the Federal Food and Drug Act, which will place under the control of the Federal Government the manufacture and sale of all food and drugs. This is a most important step in the history of the American Medical Association, and it is one which will have a far-reaching effect on the health of the people.

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Volume	Number	Date	Page
1012	1012	1012	1012

DEPARTMENT OF FINANCE 1944-45

PUBLIC ACCOUNTS

PART II

F

DEPARTMENT OF FINANCE

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF FINANCE

GENERAL SUMMARY
BY DOMINION BALANCE-SHEET ACCOUNTS

PART II
Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account—	
Ordinary.....	503,908,848 26
Special.....	186,444 58
War.....	176,519,342 06
Write-down of Active Assets to Consolidated Deficit Account....	1,146 00
Other Charges.....	25,000,000 00
	<u>\$705,615,780 90</u>

Revenues—

[8b] Consolidated Deficit Account—	
Ordinary.....	71,210,134 02
Special Receipts.....	4,406,191 55
	<u>\$ 75,616,325 57</u>

DEPARTMENT OF FINANCE
Receipts and Disbursements—Open Accounts

[1] Cash		[9] Floating Debt	
(a) In Current Deposits.....	139,630,313 11	(a) Matured Funded Debt Outstanding.....Dr.	896,525 34
(b) In Special Deposits.....Cr.	102,865 83	(c) Interest due and Outstanding..	9,639,077 99
[2] Departmental Working Capital Advances.....Cr.	92,909 44	(d) Outstanding Cheques and Warrants.....	52,219,024 10
[3] Loans and Advances		[10] Deposit and Trust Accounts	
(b) To Foreign Exchange Control Board.....	265,000,000 00	(b) Bank Circulation Redemption Fund.....Dr.	1,013,120 80
(c) To Sundry Government Agencies..	2,500,523 95	(c) Miscellaneous.....	112,372,032 67
(d) To Provincial and Municipal Governments.....	15,541,520 25	[11] Insurance, Pension and Guaranty Accounts	
(e) To United Kingdom and Other Governments.....Cr.	55,097,443 79	(b) Insurance and Guaranty Funds	2,056,787 25
(f) Miscellaneous.....Cr.	1,239,457 36	(c) Pension and Retirement Funds	4,948,776 43
[4] Investments—		[12] Deferred Credits.....Dr.	12,912,974 92
Canadian Farm Loan Board Capital Stock.....Cr.	5,001,146 00	[13] Sundry Suspense Accounts.....	2,160,524 45
Miscellaneous.....	151,797,671 57	[15] Reserves for Certain Contingent Liabilities	
[6] Deferred Charges—Unamortized Discounts and Commissions on Loans.....	5,078,359 53	(a) Reserve for losses on Wheat Marketing Guarantees....Dr.	8,816,210 36
[7] Sundry Suspense Accounts.....	220,199,886 80	(b) Reserve for possible losses on ultimate realization of active assets.....	25,000,000 00
	<u>\$738,214,452 79</u>	[16] Funded Debt Unmatured	
		(a) Payable in Canada.....	2,827,982,209 79
		(c) Payable in London.....Dr.	340,117 46
			<u>\$3,012,399,483 80</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page F—54.

GENERAL COMMENTS

There are 8 appendices to this report as follows:—

- 1 Return on Investments, page F-70.
- 2 Interest on Public Debt, page F-72.
- 3 Servicing of Public Debt, page F-76.
- 4 Cost of Loan Flotations, page F-77.
- 5 Subsidy Accounts, page F-79.
- 6 Government-owned Companies, page F-84.
- 7 Federal District Commission, page F-99.
- 8 National Battlefields Commission, page F-106.

REVENUES

Comparative Summary

	1944-45	1943-44
Ordinary Revenue—		
Tax Revenue:		
A Chartered Banks—Note Circulation Tax.....	350,005 86	457,639 00
B Insurance Companies—Tax on Net Premiums.....	7,181,560 88	6,480,701 55
Non-Tax Revenue:		
C Return on Investments.....	59,029,935 06	46,931,061 88
D Bullion and Coinage.....	4,586,427 25	8,731,929 67
E Proceeds from Sales.....	5,506 45	3,965 50
F Services and Service Fees.....	31,758 94	45,821 37
Premium, Discount and Exchange.....		2,143,145 36
G Refunds of Expenditure.....	17,060 90	13,426 55
H Miscellaneous.....	7,878 68	8,476 12
Total Ordinary.....	71,210,134 02	64,816,167 00
Special Receipts—		
Refunds of Previous Years' Special Expenditures.....		1,550 67
I Refunds of Previous Years' War Expenditures.....	7,661 59	3,557 08
J Miscellaneous War Revenues.....	1,007,438 81	427,600 30
K War Donations.....	177,023 92	216,280 92
L Non-War Donations.....	48 00	615 00
M Canadian Wheat Board—		
Reduction in Reserve Account.....	589,360 17	2,970,769 57
Surpluses in certain Special Accounts.....	2,624,659 06	
Non-Active—		
Canadian Pacific Railway under Relief Acts.....		1,000,000 00
Grand Total.....	\$ 75,616,325 57	\$ 69,436,540 54

Details

Ordinary Revenue—

Tax Revenue:

A Chartered Banks—Note Circulation Tax.....	350,005 86
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The Chartered Banks Note Circulation Tax is collected under the authority of Part I of the Special War Tax Act, c. 179, R.S., and amendments, at the rate of one-fourth of one per cent upon the average quarterly amount of the notes in circulation of each bank, less adjustment for notes in circulation outside of Canada.

B Insurance Companies—Tax on Net Premiums.....	7,181,560 88
<p>Part III of the Special War Revenue Act, c. 179, R.S., as amended, levies a tax on net insurance premiums received by companies authorized under the laws of the Dominion or any Province thereof, of (a) 2 per cent on net premiums of companies, other than a mutual company, not carrying on the business of life insurance, an exchange, or an association of persons formed on the plan known as Lloyds; (b) 3 per cent on net premiums received by every association of persons formed on the plan known as Lloyds, and every mutual company not carrying on the business of life insurance and not carrying on business on the premium deposit plan; (c) 4 per cent upon net premiums received by every mutual company carrying on insurance business on the premium deposit plan and by every exchange. The tax does not apply to marine insurance. Under the same authority, a tax of 10 per cent is levied on net premiums paid by any resident of Canada for insurance on property with companies not authorized under the laws of the Dominion or any Province thereof. For the fiscal year 1944-45, taxes on premiums of licensed companies amounted to \$7,177,770.87, and taxes on insurance carried with unauthorized companies to \$3,790.01.</p>	
Non-tax Revenue:	
C Return on Investments: For details see Appendix 1 to this Section, page F—70.....	59,029,935 06
D Bullion and Coinage:	
Dominion of Canada Assay Office:—Gain in operations, \$2,796.51; charges for refining gold, \$373.09; handling charges, \$10,929.80;	
Royal Canadian Mint:—Charges for refining gold, \$109,807.80; handling charges, \$950,347.07; gain in refining gold, \$36,102.48; net gain on silver accounts, \$2,370,831.62; gain on bronze and tombac coinage, \$434,758.05; gain on steel coinage, \$678,911.55; less loss on nickel coinage, \$8,430.72.....	4,586,427 25
E Proceeds from Sales: Publications, \$4,901.65; salvaged material, \$604.80.....	5,506 45
F Services and Service Fees: Royal Canadian Mint, assays, etc., \$6,255.77; Bank Act fees, \$1,844; repayment by the chartered banks of bank inspection expenses for the calendar year 1944, \$23,124.17; bond transfer fees, \$535.....	31,758 94
G Refunds of Previous Years' Expenditures.....	17,060 90
H Miscellaneous: Conscience money, \$392.83; confiscated money, \$1,818.44; fines and forfeitures, \$3,251.37; sundry, \$2,416.04.....	7,878 68
Total Ordinary.....	71,210,134 02
Special Receipts—	
I Refunds of Previous Years' War Expenditures.....	7,661 59
J Miscellaneous War Revenues: Wartime Prices and Trade Board:—licence fees, \$2,771.57; fines for violations of price ceiling regulations, \$486,802.41; sundry, \$1,120.16; National Housing Administration:—House conversion program—rental, \$513,041.03; salvaged material, \$3,703.64.....	1,007,438 81
K War Donations.....	177,023 92
L Non-War Donations.....	48 00
M Canadian Wheat Board—	
Reduction in Reserve Account.....	589,360 17
Surplus in Special Account.....	2,280,689 96
Surplus in 1942 Oats and Barley Account.....	343,969 10
	2,624,659 06

The reduction in the Reserve Account was consequent upon an improvement in the balance sheet position of the Canadian Wheat Board based on calculations as at July 31, 1944, over calculations made as at July 31, 1943 (See Reserves for Certain Contingent Liabilities, page F—67).

The second amount represents the surplus in Special Account inclusive of interest to April 30, 1945 (P.C. 1803, March 9, 1942), and the final amount, the surplus in 1942 Oats and Barley Account inclusive of interest to April 30, 1945 (P.C. 1801, March 9, 1942).

Grand Total.....\$ 75,616,325 57

Certified correct.

W. A. MACKINTOSH,
Acting Deputy Minister of Finance.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
F-8	Stat.	Salary of Minister, Salaries Act, c. 182, R.S....	10,000 00	10,000 00	10,000 00
F-8	Stat.	Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
F-8	47	Departmental Administration.....	581,751 00	527,409 65	528,047 42
F-8	48)	Bank Inspection (Inspector General of Banks' Office).....	30,949 00	27,146 15	24,262 19
F-9	435)				
F-9	49	Royal Canadian Mint, including the Dominion of Canada Assay Office.....	535,131 00	377,431 87	577,307 84
			1,159,831 00	943,987 67	1,141,617 45

HOUSING BRANCH

F-10	50)	Administration, National Housing Act and Home Improvement Loans.....	180,093 00	85,244 40	76,140 21
F-10	475)				
F-10	Stat.	Fees for making loans in remote localities, National Housing Act, c. 49, 1938.....	5,310 00	5,310 00	3,706 78
F-10	Stat.	To provide for tax payments, National Housing Act, c. 49, 1938.....	6,229 44	6,229 44	37,631 43
F-10	Stat.	Home Improvement Loans — Losses, Home Improvement Loans Guarantee Act, c. 11, 1937.....	7,784 18	7,784 18	55,873 22
F-11	51	*To enable the Minister of Finance to guarantee lending institutions against losses in connection with conversion of existing houses into multiple family houses.....	1 00		
			199,417 62	104,568 02	173,351 64

OLD AGE PENSIONS (INCLUDING PENSIONS TO THE BLIND)

F-11	52	Old Age Pensions including Pensions to the Blind, Administration.....	43,280 00	40,533 84	34,754 16
F-11	Stat.	Payment of Dominion's Share of pensions, Old Age Pensions Act, c. 156, R.S.....	32,187,184 66	32,187,184 66	30,377,467 87
			32,230,464 66	32,227,718 50	30,412,222 03

SUPERANNUATION AND RETIREMENT BENEFITS

F-13	53)	Superannuation and Retirement Acts, Administration.....	147,249 07	145,016 66	108,530 06
F-13	67)				
F-13	436)				
F-13	54)	Government's contribution to the Superannuation Fund.....	2,340,795 00	2,340,793 07	2,298,594 43
F-13	437)				
F-13	55	To provide for retiring allowances to former employees of the Department of Public Printing and Stationery.....	1,110 00	1,085 85	1,107 96
F-13	Stat.	Superannuation Allowances, Civil Service Superannuation and Retirement Act, c. 17, R.S. 1906.....	106,511 50	106,511 50	123,398 62
F-13	Stat.	Retirement Allowances, Public Service Retirement Act, c. 67, 1920.....	128,124 47	128,124 47	144,268 66
F-14	Stat.	Widows' Annuities, Civil Servants' Widows' Annuities Act, c. 74, 1927.....	71,661 51	71,661 51	76,852 60
F-14	Stat.	Retirement Benefits, Royal Canadian Mint Act, c. 48, 1931.....	10,082 94	10,082 94	7,371 89
F-14	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	7,850 00	7,850 00	2,740 00
			2,813,384 49	2,811,126 00	2,762,864 22

See Page	No. of Vote		1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
PUBLIC DEBT CHARGES (CONSOLIDATED REVENUE AND AUDIT ACT, c. 27, 1931)					
F-14	Stat.	Interest on Public Debt.....	318,994,820 53	318,994,820 53	242,681,180 44
F-14	Stat.	Annual Amortization of Bond Discount, Pre- miums and Commissions.....	12,800,996 86	12,800,996 86	10,661,399 87
F-14	Stat.	Servicing of Public Debt— Redemption and Transfer of Bonds.....	1,005 98	1,005 98	41,048 41
F-14	56	Commission for payment of interest on public debt, Services of Fiscal Agents, London, Registrar's fees, etc.....	222,300 00	171,901 59	131,388 13
F-15	Stat.	Loan Flotation Charges.....	7,877,686 56	7,877 686 56	8,624,002 25
			339,896,809 93	339,846,411 52	262,139,019 10
PREMIUM, DISCOUNT AND EXCHANGE					
F-20	Stat.	Premium, Discount and Exchange	16,348,192 80	16,348,192 80	
SUBSIDIES AND SPECIAL COMPENSATION TO PROVINCES					
<i>Subsidies to Provinces</i>					
F-20	Stat.	Prince Edward Island.....	381,931 88	381,931 88	381,931 88
F-20	Stat.	Nova Scotia	705,140 18	705,140 18	705,140 18
F-20	Stat.	New Brunswick.....	732,385 76	732,385 76	732,385 76
F-20	Stat.	Quebec.....	2,866,589 88	2,866,589 88	2,866,589 88
F-20	Stat.	Ontario.....	3,155,007 48	3,155,007 48	3,155,007 48
F-20	Stat.	Manitoba.....	1,716,986 58	1,716,986 58	1,717,879 38
F-20	Stat.	Saskatchewan.....	2,028,578 20	2,028,578 20	2,092,168 60
F-20	Stat.	Alberta.....	1,855,207 40	1,855,207 40	1,794,810 20
F-20	Stat.	British Columbia.....	1,003,439 86	1,003,439 86	1,003,439 86
			14,445,267 22	14,445,267 22	14,449,353 22
<i>Special Compensation to Provinces</i>					
F-20	57	*To enable the Minister of Finance subject to agreements, to guarantee the provincial liquor revenues of the provinces.....	1 00		
F-20	Stat.	†To provide for compensation to provinces in lieu of income and corporation taxes under the Dominion—Provincial Taxation Agreement Act, 1942— Prince Edward Island.....	720,964 66	720,964 66	727,527 58
		Nova Scotia.....	3,391,078 03	3,391,078 03	3,607 568 51
		New Brunswick.....	4,009,080 15	4,009,080 15	4,049,239 95
		Quebec.....	21,098,142 67	21,098,142 67	22,180,148 45
		Ontario.....	36,022,664 72	36,022,664 72	36,622,658 83
		Manitoba.....	5,685,198 18	5,685,198 18	5,665,629 96
		Saskatchewan.....	5,943,457 62	5,943,457 62	6,296,756 40
		Alberta.....	3,794,635 72	3,794,635 72	3,758,999 35
		British Columbia.....	12,668,708 30	12,668,708 30	12,526 332 90
			93,333,931 05	93,333,930 05	95,434,861 93
MISCELLANEOUS GRANTS AND CONTRIBUTIONS					
F-21	58	Canadian General Council of the Boy Scouts...	9,000 00	9,000 00	9,000 00
F-21	59	Dominion Council of the Girl Guides.....	4,860 00	4,860 00	4,860 00
F-21	60	Royal Astronomical Society.....	1,620 00	1,620 00	1,620 00
F-21	61	Royal Canadian Academy of Arts.....	2,025 00	2,025 00	2,025 00
F-21	62	Royal Society of Canada.....	4,500 00	4,500 00	4,500 00
F-22	63	Federal District Commission— Maintenance and improvement of grounds adjoining Government Buildings, Ottawa, and improvements to the parkway system under the control of the Federal District Com- mission.....	133,500 00	133,500 00	128,952 73
F-22	Stat.	Maintenance of parks, parkways and plant, Ottawa and vicinity, under control of the Federal District Commission, c. 55, 1927 and c. 26, 1928.....	199,999 98	199,999 98	200,000 00

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
MISCELLANEOUS GRANTS AND CONTRIBUTIONS					
— <i>Concluded</i>					
F-22	Stat.	Corporation of the City of Ottawa, Ottawa Agreement Act, c. 11, 1944-45.....	100,000 00	100,000 00	100,000 00
F-22	Stat.	National Battlefields Commission, c. 57, 1908, and Amendments.....	75,000 00	75,000 00	75,000 00
			530,504 98	530,504 98	525,957 73
GENERAL					
F-22	64	Tariff Board, including the Dominion Trade and Industry Commission—Payments may be made notwithstanding anything in the Civil Service Act or regulations.....	76,130 00	51,549 57	51,830 13
F-23	65	To provide for the expenses of the Comptroller of the Treasury's Office.....	3,219,520 00	3,121,727 59	2,627,623 68
F-25	66	Farmers' Creditors Arrangement Act, 1943 and Municipal Improvements Assistance Act, 1938, Administration.....	229,110 00	128,400 35	118,901 19
F-26	Stat.	Farm Improvement Loans Act, c. 41, 1944.....	50 45	50 45	
F-26	67	To provide, subject to the approval of the Treasury Board, for salaries, cost of living bonus, re-classifications and increases.....	100,000 00		
		Less transferred.....	15,294 07		
			84,705 93		
F-26	68	Unforeseen Expenses, expenditure thereof to be subject to the approval of the Treasury Board and a detailed statement to be laid before Parliament within fifteen days of next session.....	80,000 00		
		Less Transferred.....	935 00		
			79,065 00	8,069 36	41,227 60
F-26	477	*To provide for refund of the contribution to the War Donations Fund of Eugene LePage.....	245 00	245 00	
F-26	478	*To provide on compassionate grounds for payment out of the Consolidated Revenue Fund of an annuity to Jane St. Clair Hurley.....	5,961 41	5,961 41	
F-26	Stat.	Redemption of Previous Years' Cheques, Consolidated Revenue and Audit Act, c. 27, 1931.....	1,137 77	1,137 77	742 72
			3,695,925 56	3,317,141 50	2,840,325 32
		<i>Expenditures: from Appropriations not required for 1944-45.....</i>			2,500 00
		Total Ordinary.....	504,653,729 31	503,908,848 26	409,882,072 64
SPECIAL					
F-27		Canadian Wheat Board Deficits, Canadian Wheat Board Act, c. 53, 1935.....	186,444 58	186,444 58	
		Total Special.....	186,444 58	186,444 58	
		Allotted from the War Appropriation (Details on page F-27).....	178,604,239 58	176,519,342 06	128,460,804 19
WRITE DOWN OF ASSETS					
F-54	Stat.	Cancellation of Canadian Farm Loan Board Capital Stock, Canadian Farm Loan Act, c. 66, R.S. and Amendments.....	1,146 00	1,146 00	4,592 00
OTHER CHARGES					
F-54	Stat.	Provision for Reserve Account—Active Assets, Consolidated Revenue and Audit Act, c. 27, 1931.....	25,000,000 00	25,000,000 00	25,000,000 00
		Grand Total.....	\$708,445,559 47	\$705,615,780 90	\$563,347,468 83

* Complete title is shown in following details.

† Amounts include compensation for reduction in gasoline tax revenue.

Salary of Minister, Hon. J. L. Ilsley, Salaries Act, c. 182, R.S.	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	\$ 2,000 00

Vote 47 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	360,786 00	374,286 00	373,696 52
Cost of Living Bonus and Other Pay-list Items.....	52,215 00	55,715 00	55,384 42
A Printing and Stationery.....	30,000 00	30,000 00	24,800 23
B Express on Coin and Silver Bullion Shipments.....	120,000 00	103,000 00	60,254 97
C Travelling Expenses.....	6,250 00	6,250 00	4,436 95
Sundries	12,500 00	12,500 00	8,836 56
	<u>\$ 581,751 00</u>	<u>\$ 581,751 00</u>	<u>\$ 527,409 65</u>

This vote was provided for administrative expenses not exclusively related to any branch of the Department.

As of March 31, 1945, there were 266 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

	<u>Salary rate</u>		<u>Salary rate</u>		<u>Salary rate</u>
Clark, W. C.....	\$ 12,000 00	*Hunter, W. E.....	4,800 00	McRae, D. M.....	4,800 00
Deputy Minister		Knox, F. A.....	2,700 00	Mills, R. P.....	2,400 00
Ronson, W. C.....	6,300 00	(May 1)		Otter, J.....	2,400 00
Asst. Deputy Minister		*Lawson, T.....	4,440 00	Plumtre, A. F. W....	6,000 00
Annis, C. A.....	3,420 00	*Lowe, G. E.....	3,720 00	(transferred to	
Avison, T. L.....	4,500 00	Macfarlane, J. G.....	5,700 00	Wartime Prices and	
(Oct. 4)		Mackintosh, W. A....	7,500 00	Trade Board,	
*Bryce, R. B.....	5,200 00	(transferred to		Mar. 15)	
*Callaghan, W. J.....	4,320 00	Department of		Purkiss, E.....	2,400 00
*Casselman, R. L.....	4,440 00	Reconstruction,		Richardson, K. F.....	3,240 00
*Eaton, A. K.....	5,500 00	Dec. 1)		Sharp, M. W.....	4,500 00
Edington, A.....	3,000 00	McCallum, H. A.....	4,020 00	*Smellie, W.....	5,080 00
(Feb. 13)		McCavour, G. W.....	2,400 00	*Tolmie, J. R.....	5,380 00
Effemy, G. D.....	2,400 00	McDowell, J. E.....	2,880 00	Urquhart, M. C.....	3,300 00
Guthrie, M. M.....	2,400 00	(transferred to		(transferred to	
(transferred to		Department of		Department of	
Department of		Transport, Oct. 1)		Reconstruction,	
Reconstruction,		McGougan, G.....	3,000 00	Dec. 1)	
Dec. 1)		McLeod, A. N.....	2,400 00	Wickwire, A. L.....	4,080 00

A Payments were made to the Department of Public Printing and Stationery.

B Payments were made as follows: Canadian National Railways, \$32,851.61; Canadian Pacific Express Company, \$25,457.78; Bank of Canada, \$1,945.58.

C Travelling expenses of \$300 or over were paid to: Hon. J. L. Ilsley, \$574.25; R. L. Casselman, \$933. (Paid from War Allotment, Employees' Plan—Victory Loans); H. A. Clarke, \$694.05; A. K. Eaton, \$484.79; A. Edington, \$650.62 (Paid from Wartime Information Board—Economic Stabilization Information Program); W. A. Mackintosh, \$630.25; M. W. Sharp, \$386.92.

Vote 48 (and Vote 435, Further Supplementary Estimates) Bank Inspection (Inspector General of Banks' Office)

	Estimates	Allotments	Expenditures
Salaries	17,880 00	18,180 00	18,180 00
Cost of Living Bonus and Other Pay-list Items.....	419 00	449 00	444 18
Rental	900 00	900 00	900 00
A Travelling Expenses	3,000 00	3,000 00	603 67
B Sundries	8,750 00	8,420 00	7,018 30
	<u>\$ 30,949 00</u>	<u>\$ 30,949 00</u>	<u>\$ 27,146 15</u>

This vote was provided for the expenses of examinations and enquiries into the affairs and business of the chartered banks as required by section 56 of the Bank Act, c. 30, 1944, and Quebec Savings Banks Act, c. 14, R.S. All expenses are assessed against the banks in the proportion which the assets of each bears to the total assets of all and the repayments credited to Revenues—Services and Service Fees.

As of March 31, 1945, there were 3 salaried employees being paid from this account. C. S. Tompkins was receiving a salary at an annual rate of \$15,000 until date of retirement, December 31, 1944. He was succeeded by C. F. Elderkin at the same annual salary rate, effective January 1, 1945. The appointment of the latter official was authorized by P.C. 32/9555, December 28, 1944.

A C. F. Elderkin received travelling expenses of \$403.27.

B Retiring gratuity amounting to \$3,729.17 was paid to C. S. Tompkins from this allotment under authority of P.C. 31/9555, December 28, 1944.

Vote 49 Royal Canadian Mint, including the Dominion of Canada Assay Office

	Estimates	Allotments	Expenditures
Salaries	338,053 60	338,053 60	265,116 43
Cost of Living Bonus and Other Pay-list Items	47,705 75	47,705 75	31,616 79
Overtime	44,550 00	44,550 00	9,257 44
A Retired Allowances	1,821 65	1,821 65	1,821 60
Miscellaneous Current Expenses	3,037 00	3,037 00	2,756 94
Equipment—Machinery and Repairs	10,217 00	10,280 00	10,279 96
B Power, Light and Gas	12,505 00	13,025 00	13,017 31
C Supplies—Coining	17,900 00	17,900 00	17,633 26
D Supplies—Refining and Assaying	35,212 00	35,212 00	13,437 61
Printing and Stationery	1,342 00	1,342 00	1,328 39
Freight, Cartage and Express	4,850 00	4,850 00	1,862 92
Travelling Expenses	100 00	200 00	148 35
War Risk Insurance	10,000 00	10,000 00	9,154 87
Contingent Reserve	7,837 00	7,254 00	
	<u>\$ 535,131 00</u>	<u>\$ 535,131 00</u>	<u>\$ 377,431 87</u>

This vote was provided for expenses in connection with the operation of the Royal Canadian Mint and the Dominion of Canada Assay Office under the authority of the Royal Canadian Mint Act, c. 48, 1931, including the minting of silver, steel and bronze coin and the refining and assaying of gold bullion.

Of the above expenditures, those for the Dominion of Canada Assay Office, Vancouver, totalled \$16,185.57 consisting of: salaries, \$14,895; cost of living bonus, \$533.52; miscellaneous, \$556.03; refining and assaying, \$159.03; printing and stationery, \$35.17; freight, express, cartage, etc., \$6.82.

As of March 31, 1945, there were 150 salaried employees being paid from this account. The following were receiving salaries at annual rates of \$2,400 or over on that date. Salary rates include war duties supplements where applicable, but do not include cost of living bonus. Employee in receipt of war duties supplement is indicated by an asterisk. A. Archambault, \$2,400; P. W. Bond, \$3,600; R. J. Edmunds, \$3,960; C. W. Ellis, \$2,520; A. L. Entwistle, \$4,500; G. N. Ford, \$3,720; W. A. Hawkey, \$3,000; C. J. Morris, \$2,700; F. R. Mulford, \$2,400; E. V. Murray, \$3,000; J. G. Perry, \$2,400; T. Shingles, \$2,760; V. R. Thirkell, \$2,700; O. C. Toller, \$2,820; A. S. Vince, \$2,700; *A. P. Williams, \$4,300.

A Retired allowance of \$1,821.60 was paid to John Roe.

B Ottawa Light, Heat and Power Co., Ltd. was paid \$11,858.01.

C Payments were made to Morgan Crucible Company, Ltd., \$3,482.24; E. W. Bliss Company of Canada, Ltd., \$4,899.96.

D Nichols Chemical Company, Ltd., was paid \$4,778.98.

HOUSING BRANCH

Vote 50 (and Vote 475, Further Supplementary Estimates) Administration, National Housing Act and Home Improvement Loans

	Estimates	Allotments	Expenditures
Salaries	130,560 00	130,560 00	69,826 90
Cost of Living Bonus and Other Pay-list Items	11,533 00	11,533 00	4,480 59
Printing and Stationery	12,000 00	12,000 00	4,690 64
A Travelling Expenses	15,000 00	15,000 00	4,782 27
Sundries	11,000 00	11,000 00	1,464 00
	<u>\$ 180,093 00</u>	<u>\$ 180,093 00</u>	<u>\$ 85,244 40</u>

This vote was provided for the expenses of administering the National Housing Acts (c. 49, 1938, and c. 46, 1944), and the Home Improvement Loans Guarantee Act, c. 11, 1937, including the supervision of loans, guarantees and tax payments made thereunder.

As of March 31, 1945 there were 126 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employees in receipt of war duties supplements are indicated by asterisks. *I. E. Ashfield, \$2,520; R. Berrill, \$2,700; D. T. Berry, \$2,820; *R. W. G. Card, \$3,120; *A. Gitterman, \$3,220; J. J. Hyland, \$3,240; H. C. Jarvis, \$2,520; G. I. Legate, \$4,500; S. L. Livingston, \$2,700; *J. J. Matthews, \$2,640; U. Mignon, \$3,600; *J. P. Moses, \$2,520; F. W. Nicolls, \$6,000.

A Travelling expenses of \$300 or over were paid to: I. E. Ashfield, \$612.96; R. W. G. Card, \$719.65; S. A. Gitterman, \$1,022.80; E. M. Hay, \$974.30 (paid from War Allotment); F. W. Nicolls, \$2,146.37.

Fees for making loans in remote localities, National Housing Act, c. 49, 1938.....\$ 5,310 00

Section 4 (h) of the Act authorizes the Minister of Finance, in order to encourage the making of loans in small or remote communities, to enter into contracts with approved lending institutions providing for the payment by the Dominion of inspection fees not exceeding \$20 and expenses for each necessary inspection trip, in connection with loans not exceeding \$4,000.

The following amounts were paid to lending institutions in accordance with the above: Canada Life Assurance Company, \$1,190; Confederation Life Association, \$10; The Equitable Life Insurance Company of Canada, \$200; The London Life Insurance Company, \$570; The Mutual Life Assurance Company of Canada, \$1,000; The Ontario Loan and Debenture Company, \$40; The Sun Life Assurance Company of Canada, \$2,300.

To provide for tax payments, National Housing Act, c. 49, 1938.....\$ 6,229 44

Section 22, Part III, of the Act, authorizes the Minister of Finance to pay the municipal taxes (if levied) on houses valued at not more than four thousand dollars which were constructed during the period commencing June 1, 1938, and ending on December 31, 1940, or on such earlier date as might be set by the Governor in Council, on the following basis: 1st tax year—100 per cent; 2nd tax year—50 per cent; 3rd tax year—25 per cent.

By P.C. 4021 of December 5, 1939, payments were restricted to taxes on houses, the construction of which was commenced before May 31, 1940.

Tax payments summarized by provinces were as follows: Alberta, \$509.57; British Columbia, \$1,708.94; Nova Scotia, \$158; Ontario, \$3,852.93.

Home Improvement Loans—Losses, Home Improvement Loans Guarantee Act, c. 11, 1937.\$ 7,784 18

The Act guarantees approved lending institutions against losses sustained on defaulted home improvement loans, but stipulates that the Government's liability in this regard shall not exceed 15 per cent of the aggregate amount of home improvement loans made by any such approved lending institution. Payments were made to the following lending institutions: Canadian Bank of Commerce, \$421.90; Dominion Bank, \$47.43; Imperial Bank of Canada, \$965.06; Bank of Montreal, \$978.58; Banque Canadienne Nationale, \$95.94; Bank of Nova Scotia, \$26.49; Royal Bank of Canada, \$2,449.46; Heating and Plumbing Finance Company Limited, \$2,799.32.

Repayments totalling \$10,395.87 were received during the year from debtors in default and credited to Revenues—Refunds of Expenditure. A further amount of \$2,028.43 representing interest on past-due balances was received and credited to Revenues—Return on Investments.

Vote 51 To enable the Minister of Finance, subject to regulations approved by the Governor in Council which shall in general be similar to the relevant provisions of the Home Improvement Loans Guarantee Act, 1937, and the regulations made thereunder, to guarantee approved lending institutions against losses which they may sustain as a result of loans or advances made by them for the purpose of financing the conversion of existing houses into multiple-family houses in order to increase the supply of housing accommodation in congested urban areas, provided that in no case shall the liability of the Government of Canada in respect of guarantees given under this authority to any approved lending institution exceed fifteen per cent of the aggregate amount of such loans made by the said approved lending institution, and provided further that the aggregate amount of such loans which may be guaranteed under this authority shall not exceed two million dollars, and provided further that any payments necessary to fulfil the guarantees given under this authority shall be paid out of any unappropriated moneys in the Consolidated Revenue Fund.....\$

Expenditures.....

1 00
nil

As of March 31, 1945, 59 loans had been approved for a total amount of \$112,725.28. There were no claims for losses. The Government's contingent liability, limited to fifteen per cent of the aggregate of such loans made by each lending institution, amounted to \$16,908.79 as at March 31, 1945.

OLD AGE PENSIONS (INCLUDING PENSIONS TO THE BLIND)

Vote 52 Old Age Pensions including Pensions to the Blind, Administration

	Estimates	Allotments	Expenditures
Salaries.....	23,220 00	24,920 00	24,792 58
Cost of Living Bonus and Other Pay-list Items.....	2,060 00	2,060 00	1,920 54
A Travelling Expenses.....	10,000 00	10,000 00	9,529 70
B Medical Examinations in connection with Pensions for the Blind—Ophthalmologists' Fees.....	6,500 00	4,800 00	3,680 00
Sundries	1,500 00	1,500 00	611 02
	<u>\$ 43,280 00</u>	<u>\$ 43,280 00</u>	<u>\$ 40,533 84</u>

This vote was provided for expenses of administering the Old Age Pensions Act, c. 156, R.S., and amendments, including costs of examining provincial records of pensions paid to the blind and aged, and of ophthalmologists' fees.

As of March 31, 1945, there were 13 salaried employees being paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, exclusive of cost of living bonus, on that date: J. W. MacFarlane, \$3,900; V. D. McElary, \$2,700; J. L. Perrier, \$2,700; E. R. Swettenham, \$2,700.

A Travelling expenses of \$300 or over were paid to: A. Dube, \$311; S. G. Dube, \$393.10; K. I. Fowler, \$1,373.68; I. Girardin, \$529.24; M. R. MacCallum, \$1,340.62; V. E. McElary, \$1,960.93; I. R. Mulligan, \$671.28; L. Morisset, \$941.48; J. L. Perrier, \$671.28; K. Richardson, \$1,284.32.

B Expenditures were ophthalmologists' fees at the rate of \$5 per examination in connection with applications for pensions for the blind.

Payment of Dominion's share of Pensions, Old Age Pensions Act, c. 156, R.S.....\$ 32,187,184 66

Under the provisions of the Old Age Pensions Act, c. 156, R.S., and amendments, the Governor in Council may enter into an agreement with the government of any province for quarterly payment to such province of an amount equal to 75 per cent of the net sum paid out during the preceding quarter by such province for old age pensions and pensions to the blind pursuant to a provincial statute providing for payment of such pensions. The maximum pension is \$240 yearly, and the Dominion has the right to audit provincial pension accounts. Under the terms of P.C. 6367 dated August 10, 1943, the Governor in Council further authorized the Minister of Finance to enter into supplementary agreements with the governments of the several provinces for increasing payments to pensioners to meet wartime conditions. A special supplement not to exceed \$5 monthly was agreed upon, of which the Dominion Government's share would be 75 per cent. A sum of \$8,800,000 was allotted from the War Appropriation to meet these increased payments, and expenditures of \$8,787,820.86 were made therefrom.

Details of expenditure, including the sum expended from the War Appropriation allotment, are shown in the following table:

Province	Old Age Pensions				Pensions for Blind Persons				Total Payments under Old Age Pensions Act during 1944-45
	Number of Pensioners	Average Monthly Pension	Dominion Government Contributions during 1944-45	Dominion Government Contributions from inception of Act	Number of Pensioners	Average Monthly Pension	Dominion Government Contributions during 1944-45	Dominion Government Contributions from inception of Act	
Alberta.....	11,418	24 16	2,401,386 15	21,322,573 92	247	24 53	54,289 17	262,914 34	2,455,675 32
British Columbia.....	15,344	24 41	3,236,083 65	29,409,021 66	336	24 73	73,302 49	390,198 58	3,309,336 14
Manitoba.....	12,324	24 48	2,879,947 87†	27,926,447 35	348	24 69	85,129 83*	394,733 93	2,965,077 80
New Brunswick.....	12,269	22 13	2,390,977 80	14,014,230 70	736	24 54	161,588 00	381,294 37	2,552,565 80
Northwest Territories.....	12	24 17	3,073 80	27,786 73	.....	.....	.....	.....	3,073 80
Nova Scotia.....	14,032	22 50	2,807,890 33	21,363,006 22	640	24 23	140,039 16	747,488 59	2,947,929 49
Ontario.....	58,113	24 13	12,291,117 43	130,057,859 20	1,488	24 73	331,210 30	1,857,646 99	12,622,327 73
Prince Edward Island.....	1,884	18 63	311,582 78	2,244,929 50	110	22 40	22,011 81	109,601 41	333,594 59
Quebec.....	49,289	23 95	10,386 114 08	66,058,847 62	2,425	24 74	530,168 53	2,678 515 04	10,916,283 21
Saskatchewan.....	12,827	24 68	2,794,902 96	26,330,741 96	333	24 94	74,238 68	383,794 47	2,869,141 64
	187,512	.....	\$39,503,027 55	\$338,755,444 86	6,663	.....	\$1,471,977 97	\$7,706,187 72	\$40,975,005 52

† Amount due for period Sept. 1943—March 31, 1944, amounting to \$288,541.49 paid in 1944-45.

* Amount due for period Sept. 1943—March 31, 1944, amounting to \$8,285.86 paid in 1944-45.

Expenditures in 1944-45 were charged as follows:

Stat. Old Age Pensions Act, c. 156, R.S.	32,187,184 86
War Appropriation allotment.....	8,787,820 86
	<u>\$40,975,005 52</u>

SUPERANNUATION AND RETIREMENT BENEFITS

Vote 53 (and Vote 436, Further Supplementary Estimates) Superannuation and Retirement Acts—Administration

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries	104,190 00	104,190 00	104,190 00
Cost of Living Bonus and Other Pay-list Items.....	19,765 00	19,765 00	19,765 00
Transferred from Vote 67.....	15,294 07	15,294 07	15,294 07
Sundries	8,000 00	8,000 00	5,767 59
	<u>\$ 147,249 07</u>	<u>\$ 147,249 07</u>	<u>\$ 145,016 66</u>

This vote was provided for the expenses of administering the Civil Service Superannuation and Retirement Acts.

As of March 31, 1945, there were 129 salaried employees being paid from this account: G. L. Gullock was receiving a salary at an annual rate of \$4,440, inclusive of war duties supplement, on that date.

The amount of \$15,294.07 was transferred from Vote 67 (see page F-26) under authority of T.280315B. of March 22, 1945, to supplement the allotments provided for salaries, cost of living bonus and other payroll items.

Vote 54 (and Vote 437, Further Supplementary Estimates) Government's contribution to the Superannuation Fund.....	2,340,795 00
Expenditures.....	<u>\$2,340,793 07</u>

Regulations approved by P.C. 45/1147, June 16, 1927, pursuant to the Civil Service Superannuation Act, 1924, provide that the contribution by the Government to the Superannuation Fund shall be equal to the amount contributed by employees under the Act. The sum of \$2,340,793.07 is equal to the net current contributions to the fund by such employees in the fiscal year 1943-44.

Vote 55 To provide for retiring allowances to former employees of the Department of Public Printing and Stationery.....	1,110 00
Expenditures.....	<u>\$ 1,085 85</u>

Expenditures are payments of retiring allowances, under P.C. 2146, October 22, 1919, to a number of former employees of the Department of Public Printing and Stationery, such allowances being graded according to age, length of service and salary received. No further retirements may be authorized under the above Order in Council.

Superannuation allowances, Civil Service Superannuation and Retirement Act, c. 17, R.S., 1906.....	<u>\$ 106,511 50</u>
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This represents superannuation allowances paid to civil servants appointed prior to April 1, 1893, and retired under the provisions of the above Act. Payments to those appointed after April 1, 1893, and eligible for superannuation under the above Act, are made from the Open Account bearing the same title (see page F-63).

Retirement Allowances, Public Service Retirement Act, c. 67, 1920.....	<u>\$ 128,124 47</u>
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Under authority of this Act, provision was made for the retirement and payment of allowances, under stipulated conditions, to certain members of the Public Service who were not eligible for annual retiring allowances under the Superannuation and Retirement Act, c. 17, R.S., 1906. Retirements were all effected prior to November 1, 1924, on which date the retirement provisions of the Act expired (c. 69, 1924).

Widows' Annuities, Civil Servants' Widows' Annuities Act, c. 74, 1927.....\$ 71,661 51

This Act provides that the Governor in Council may grant to a widow an annual allowance, payable until death or remarriage, of an amount equal to one-fourth of the allowance her husband received under the Superannuation and Retirement Act, c. 17, R.S., 1906, or would have received if, at the time of his death, he had been retired under the Act.

Retirement Benefits, Royal Canadian Mint Act, c. 48, 1931.....\$ 10,082 94

Payments to former employees of the Royal Mint of the portions of their retirement benefits referable to their services in the Ottawa branch of the Royal Mint were as follows: J. Burke, \$883.44; F. J. Cletheroe, \$1,050; G. V. W. Howard, \$1,657.44; H. S. Low, \$1,104; E. A. Maginnes, \$2,711.05; T. H. Mansell, \$1,140; R. G. J. Pearson, \$804.47; R. C. Roe, \$960.

Refunds by the British Government on account of the portion of the benefits for the year ended March 31, 1945 of F. J. Cletheroe and T. H. Mansell referable to their services in the Royal Mint and amounting to \$54.56 and \$172.90 respectively were credited to this account during the year.

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....\$ 7,850 00

PUBLIC DEBT CHARGES

Interest on Public Debt, Consolidated Revenue and Audit Act, c. 27, 1931.....\$318,994,820 53

Details of this expenditure are shown in Appendix 2 to this Section, page F-72.

Annual Amortization of Bond Discount, Premiums and Commissions, Consolidated Revenue and Audit Act, c. 27, 1931.....\$ 12,800,996 86

This amount is the proportion of bond discount, premiums and commissions on loans issued since 1930 applicable to the fiscal year 1944-45, and which was credited to Deferred Charges—Unamortized Discounts and Commissions on Loans Account (see under Open Accounts further on in this section). Details, by loans, of the amount amortized will be found in Part I of this Report (pages 5 and 40).

Servicing of Public Debt—Redemption and Transfer of Bonds, Consolidated Revenue and Audit Act, c. 27, 1931.....\$ 1,005 98

Details of these expenditures will be found in Appendix 3 to this section, page F-76.

Vote 56 Servicing of Public Debt—Commission for payment of interest on public debt, Services of Fiscal Agents, London, Registrar's fees, etc.

	Estimates	Allotments	Expenditures
Services of fiscal agents, London, England	1,750 00	1,750 00	1,697 81
Commission for payment of coupon and fully registered interest	200,000 00	189,480 00	145,579 87
Fees for acting as registrar	5,550 00	5,550 00	842 48
Cost of replenishing reserve stocks of bonds depleted through transfers and exchanges	10,000 00	20,520 00	20,516 22
Sundries	5,000 00	5,000 00	3,265 21
	\$ 222,300 00	\$ 222,300 00	\$ 171,901 59

Details of these expenditures will be found in Appendix 3 to this section, page F-76.

Loan Flotation Charges, Consolidated Revenue and Audit Act, c. 27, 1931.....\$7,877,686 56

Loan Flotation Charges, excluding discounts and commissions, were classified as follows:

Fourth Victory Loan	337 38
Fifth Victory Loan	33,299 29
Sixth Victory Loan	3,050,364 70
Seventh Victory Loan	3,536,582 28
A Eighth Victory Loan.....	301,894 96
War Savings Certificates and Stamps	954,856 46
B Non-Interest Bearing Certificates	89 61
New York Loan, \$90,000,000 dated January 15, 1943	11 79
Treasury Bills	142 09
Deposit Certificates	108 00
	<u>\$7,877,686 56</u>

Administrative and promotional expenses in connection with the flotation of various Victory Loans and sales of War Savings Certificates and stamps were incurred by the National War Finance Committee, the establishment of which was approved by P.C. 45, January 7, 1942, as amended. A detailed breakdown of these expenses will be found in Appendix 4 to this section, page F-77.

Additional expenditures on account of the Fourth, Fifth, Sixth and Seventh Victory Loans totalling \$17,879,356.39, were charged to Deferred Charges—Unamortized discounts and commissions on loans (see under Open Accounts further on in this section) to be written off annually over the life of the loans. Of the total, \$5,924,740.47 was paid to canvassers for commissions on bonds sold to persons who were not (a) included on a special names list, (b) classified under "employee subscriptions" or (c) members of the Armed Forces; \$6,784,025 to dealers and brokers, and \$4,836,171.93 to Banks, Trust and Loan Companies as authorized by P.C. 3586, May 15, 1944, and P.C. 8210, October 24, 1944. The balance of \$334,418.99 was the cost of the premium allowed on conversions.

An amount of \$71,867.18 representing profits on the Bond Trading Account was credited against the above expenditures for the Sixth and Seventh Loans.

A At the close of the fiscal year, only a small portion of the expenses in connection with the Eighth Victory Loan had been paid.

B Expenditures on account of Non-Interest Bearing Certificates included payments to the Bank of Canada for postage and sundry printing and stationery.

The following table exhibits details of sales and expenses (excluding premiums and discounts) of the first seven Victory Loans as at March 31, 1945:

	First Victory Loan 1941	Second Victory Loan 1942	Third Victory Loan 1942	Fourth Victory Loan 1943	Fifth Victory Loan 1943	Sixth Victory Loan 1944	Seventh Victory Loan 1944
Sales Analysis							
Total Sales.....	\$836,820,250 00	\$996,706,900 00	\$991,389,050 00	\$1,308,716,650 00	\$1,570,583,750 00	\$1,405,013,150 00	\$1,659,906,200 00
Number of Subscriptions.....	968,259	1,681,267	2,032,154	2,668,420	3,033,051	3,077,123	3,327,315
Expenses to March 31, 1945.....	\$ 9,125,728 18	\$ 9,808,628 82	\$ 9,791,509 05	\$ 12,059,446 72	\$ 11,867,903 03	\$11,734,573 78	\$ 12,710,314 01
Percentage of expenses to Total Sales.....	1.091	.984	.988	.921	.756	.835	.766
Expense Analysis							
Salaries.....	149,880 17	215,654 73	366,691 15	456,377 21	556,031 65	570,357 17	596,975 86
Travelling expense.....	285,347 87	294,247 80	292,121 90	335,698 28	363,910 97	379,229 61	384,170 07
Postage and express.....	51,335 18	48,841 73	53,902 70	69,619 63	77,443 45	69,601 43	69,410 30
Communications services.....	76,407 71	82,504 27	82,988 56	72,903 45	104,914 25	100,459 89	103,966 86
Stationery and printing.....	168,407 89	200,132 46	160,114 98	172,511 56	160,963 82	86,460 42	89,329 21
Equipment and rental of equipment.....	.....	.....	18,332 39	15,867 48	23,722 57	26,575 76	29,281 37
Office rent, light, heat and janitor service.....	37,369 00	53,736 42	63,628 94	65,567 26	86,546 90	88,055 08	90,043 83
Organization expenses.....	35,599 80	45,037 07	39,011 64	37,201 28	61,026 27	66,977 56	71,324 21
Advertising and publicity.....	1,064,685 56	1,092,898 32	1,247,917 87	1,444,533 42	1,578,259 10	1,377,854 16	1,443,727 58
Printing and distribution of bonds.....	372,170 90	383,571 46	463,719 39	574,411 36	622,234 57	644,489 92	690,738 28
Commissions to salesmen.....	1,551,983 78	1,653,739 88	1,712,988 56	2,369,525 42	2,687,315 76	2,722,722 37	3,202,118 10
Remuneration to banks, trust and loan companies.....	2,036,229 72	2,414,674 68	2,212,575 97	2,906,083 63	2,329,417 98	2,260,072 30	2,574,738 63
Remuneration to dealers.....	3,327,900 00	3,323,590 00	3,077,515 00	3,587,350 00	3,237,825 00	3,381,200 00	3,396,875 00
Less Bond Trading Profit.....	31,589 40	.....	.....	48,203 26	21,709 26	39,481 89	32,385 29
	\$ 9,125,728 18	\$ 9,808,628 82	\$ 9,791,509 05	\$ 12,059,446 72	\$ 11,867,903 03	\$ 11,734,573 78	\$ 12,710,314 01

As of March 31, 1945, there were 333 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parentheses) are listed below. Salary rates do not include cost of living bonus. The travelling expenses of these employees where the amount was \$300 or over are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Banks, J.....	\$ 2,400 00		MacOdrum, M. M. (Nov. 30).....	6,000 00	1,126 30
Bates, R. A. P. (Jan. 31)...	2,400 00		Manning, T. R.....	3,200 00	315 05
Bedson, S. L.....	2,640 00		Marcotte, J. D.....	3,600 00	
Beeby, L.....	3,000 00		McDonagh, J. F.....	3,200 00	
Belanger, J. G.....	3,600 00	\$ 506 10	McDowell, J. E. (Apr. 14)...	2,700 00	
Benham, H. A. (July 31)...	3,600 00		McKee, C. B.....	4,800 00	1,188 30
Bird, R. M.....	5,000 00	880 63	McKinnon, W. C. (Nov. 30)	2,900 00	1,649 28
Bradshaw, A. L. (Dec. 23)...	2,700 00		McMitchell, W. A.....	3,500 00	1,030 18
Brazeau, J. A.....	2,700 00		McNeill, H. A. L.....	3,180 00	1,008 45
Brough, R. R.....	4,200 00	1,379 07	Merilees, H. J. (Dec. 31)...	4,200 00	365 99
Brown, A. F.....	3,000 00	862 43	Morency, J.....	3,300 00	843 03
Budden, W. H.....	6,000 00	1,218 86	Morin, P. V.....	3,000 00	359 81
Campbell, E. F.....	4,200 00	882 43	Morine, A. N.....	3,200 00	361 87
Cantelon, C. M.....	2,400 00		Morris, K. L.....	3,300 00	1,486 00
Champagne, C. (Nov. 30)...	3,000 00	686 60	Morton, R. S. (June 30)...	3,600 00	946 82
Chard, E. S.....	3,000 00		Munro, G. C.....	3,300 00	2,520 11
Chuchem, I. J.....	2,800 00		Munro, W. F. (July 22)...	3,600 00	535 90
Clifford, R. C.....	2,700 00		Neff, J. H.....	3,800 00	1,514 03
Cody, M. B.....	3,600 00	440 57	Nicol, R. T.....	3,600 00	778 06
Comtois, A. C.....	3,900 00	2,436 98	Nixon, S. E.....	6,500 00	1,433 11
Crack, W. C.....	2,700 00		Olson, C. R.....	2,400 00	
Craig, H. A.....	3,000 00	582 40	Paisley, J. R.....	3,600 00	999 22
Craig, J. B.....	3,300 00	476 39	Panneton, F.....	3,300 00	684 17
Cullen, J. A.....	2,400 00		Parker, J. W.....	5,000 00	
DeMartigny, H. L.....	4,800 00		Parker, S. (Dec. 31).....	2,520 00	305 45
Demers, B.....	2,400 00		Pearce, W. D.....	2,700 00	
Dennehy, H. M. (Dec. 31)...	4,200 00		Pearson, F. B.....	4,000 00	342 21
DePencier, J. C.....	5,200 00	1,192 49	Pezzack, T.....	3,200 00	555 60
Desaulniers, H.....	3,900 00	841 10	Phelan, F. J.....	4,000 00	
DesGroseilliers, C. R.....	3,300 00	1,908 13	Phenix, Y.....	2,700 00	678 40
DesRosiers, A.....	2,640 00	2,597 02	Pibus, H. A.....	2,700 00	763 62
DesRosiers, J. E.....	3,600 00	2,391 11	Pigeon, E.....	3,000 00	997 86
Dickinson, H.....	3,000 00		Poitrass, A. D.....	3,600 00	
Dion, Y. A.....	2,400 00	2,158 84	Prevost, J. P.....	3,000 00	
Dooner, R. J.....	3,900 00	320 89	Provost, J. G.....	3,000 00	
Dumaine, T.....	3,000 00	2,587 21	Racine, J. R.....	3,600 00	1,046 01
Dumoulin, J. R.....	3,000 00		Richardson, C. H.....	7,500 00	2,758 66
Dunlevy, R. J. (Oct. 31)...	5,000 00	743 45	Richardson, F. C.....	3,000 00	704 44
Dussault, J. L.....	3,300 00		Richardson, I.....	2,700 00	
Fielder, F. M.....	3,200 00		Robichaud, H.....	3,000 00	
Goddard, N. C.....	3,000 00	394 96	Running, R. E.....	2,700 00	404 39
Graham, C. E.....	4,500 00	779 43	St. Amant, A.....	2,400 00	
Grieve, C.....	2,700 00		Seedhouse, J. H.....	2,400 00	377 50
Guilmette, R. (Jan. 31)...	3,900 00	1,638 49	Sellars, E. M.....	2,600 00	
Hanna, E. R.....	5,200 00	1,689 79	Simpson, E. W. (Feb. 28)...	3,600 00	2,330 57
Hanson, T. R. (June 30)...	3,200 00	1,931 43	Skead, J. M.....	4,000 00	
Harris, G. R. (Dec. 31)...	3,600 00	3,004 92	Skinner, R. H. L.....	3,000 00	
Haslam, J. A.....	3,000 00		Spenard, A. F.....	2,700 00	334 95
Heybrook, E. (July 15)...	2,400 00	321 97	Spilstead, R.....	3,000 00	305 50
Hill, H. B.....	3,120 00	709 67	Spooner, F. E.....	2,400 00	
Kerr, J.....	3,600 00	831 80	Stacey, G. N.....	4,500 00	1,030 49
Kidd, A. L.....	3,900 00	716 70	Taylor, T. M.....	3,200 00	
Lacaille, C.....	3,000 00	563 70	Tessier, J.....	3,000 00	
Landry, W.....	2,400 00	467 45	Thorburn, W. H. A. (July 15)	3,600 00	702 98
Langevin, R. V.....	3,000 00	948 70	Tiffin, C. F.....	3,000 00	
LeBeau, J. A. (July 15)...	2,680 00		Torrance, J. W. T.....	4,000 00	486 20
Letourneau, A.....	3,000 00	2,274 40	Turnbull, R.....	5,000 00	
Longtin, D. D.....	3,000 00	490 94			
Love, R. W. (Dec. 31)....	2,400 00				
MacDonald, G. W.....	3,000 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Turner, P. W.....	2,900 00	523 72	Wilson, L. I. J.....	3,600 00	
Verroneau, P.....	2,640 00	1,668 38	Wilson, R. (May 31).....	3,600 00	728 01
Wallace, D. G. (Dec. 31)..	3,240 00		Womersley, W.....	3,600 00	
Walters, H. N. (Dec. 31)..	3,600 00		Woodbridge, R.....	4,000 00	
Westcott, F. J.....	5,000 00	1,253 97	Woolrich, H.....	2,700 00	
Williams, A. H. (Jan. 31)..	2,700 00	1,012 60	Wright, J. E.....	3,300 00	1,388 49

The following temporary or voluntary workers received travelling expenses of \$500 or over: E. M. Ainslie, \$671.95; W. M. Alley, \$641.32; L. C. Amys, \$1,335.43; A. B. Anderson, \$1,192.51; G. K. Anderson, \$1,115.70; A. G. Andrews, \$1,131.84; N. B. Anglin, \$1,069.24; B. R. Arneill, \$1,379.68; L. Aubin, \$1,372.20; H. S. Backus, \$858.05; R. D. Baker, \$545.46; T. H. Baker, \$1,403.01; D. K. Baldwin, \$3,204.89; G. V. Ballentine, \$711.82; K. F. Barbour, \$695.60; L. E. Barlow, \$1,439.36; A. E. Barron, \$1,021.60; H. D. Bartlett, \$741.69; P. H. Bartlett, \$810.99; S. G. Bartlett, \$1,464.90; E. Bastien, \$607.81; C. G. Beatty, \$611.15; C. C. Beaubien, \$1,499.64; P. J. Beaubier, \$1,204; N. Belanger, \$1,260.55; Roger Belanger, \$538.21; Roland Belanger, \$580.20; H. B. Bell, \$1,169.70; J. V. Bell, \$1,226.83; L. L. Bell, \$1,229.04; P. W. Bell, \$1,578.27; G. Benedictson, \$889.34; B. M. Berry, \$508.43; M. G. Berry, \$575.46; C. Berthiaume, \$1,483.72; P. Bertrand, \$1,475.14; W. N. Bickle, \$1,388.33; H. P. Bickley, \$1,047.94; J. A. Boivin, \$680.46; A. E. Boothe, \$1,156.71; N. Boufford, \$935.35; J. O. Boulanger, \$1,117.22; W. P. Bowden, \$609.32; G. M. Brawley, \$825.43; G. Bray, \$914.09; R. D. Brearley, \$787.73; F. J. Brennan, \$611.63; J. A. Brewster, \$575.23; J. M. Bright, \$957.12; R. M. Brink, \$1,533.60; L. Brooks, \$1,002.59; J. R. Brousseau, \$632.75; J. S. Brown, \$1,425.62; R. B. Buchanan, \$549.45; R. Bullock, \$1,082.65; H. T. Burgess, \$662.23; L. W. Burt, \$1,760.38; F. Bussieres, \$654.82; P. Bussieres, \$1,194.85; H. D. Caldwell, \$671.95; W. L. Caldwell, \$877.61; A. H. Cameron, \$1,087.99; C. D. Campbell, \$518.42; A. D. Carr-Hilton, \$531.73; C. Carroll, \$515.28; A. J. Cartan, \$1,117; D. K. Cassels, \$1,101.30; G. Catellier, \$743.48; J. C. Chabot, \$1,319.51; L. P. Chalmers, \$1,015.60; C. Champagne, \$1,846.94; M. P. Cinq, \$517.39; W. L. Clark, \$2,118.63; C. P. Clarke, \$1,136.05; J. O. Clarke, \$920.50; B. G. Clement, \$598.05; H. E. Cochran, \$3,616.67; A. C. Cochrane, \$1,105.60; J. W. Cochrane, \$3,498.73; K. A. Cockburn, \$1,236.60; W. T. K. Collier, \$2,124.20; D. W. Collver, \$1,150.24; E. Conway, \$1,312.95; J. L. Cook, \$2,798.74; C. J. Copithorne, \$1,481.31; D. S. Copus, \$1,168.67; J. M. Corbeil, \$2,163.52; C. L. Cowan, \$571.10; M. D. Cox, \$942.42; H. K. Crabtree, \$523.41; J. G. D. Craig, \$644.25; K. H. Crane, \$524; L. J. Crevier, \$1,274.77; S. W. Crook, \$758.85; G. W. Culver, \$1,010.92; R. A. Daly, \$718.88; S. M. Daniel, \$2,013.83; W. M. Daniell, \$1,442.49; F. Dansereau, \$2,235.61; J. L. Davis, \$709.62; W. K. Davis, \$741.73; G. S. Dawson, \$817.39; T. F. Dawson, \$1,465.20; M. C. Deans, \$1,002.79; C. W. Dearberg, \$995.75; H. DeBury, \$1,075.35; G. C. Deeks, \$1,327.68; S. B. G. Denton, \$910.97; A. W. D'Entremont, \$746.65; M. E. Dery, \$598.77; P. Desrochers, \$602.39; P. G. deTonnancour, \$1,293.80; C. J. Dill, \$545.71; J. M. Dillon, \$887.36; R. M. Dixon, \$822.94; O. A. Doherty, \$1,035.08; E. J. Doran, \$1,045.63; James M. Douglas, \$1,110.70; John M. Douglas, \$766.63; S. T. Douglas, \$1,132.13; I. Downham, \$547.10; R. H. Driscoll, \$698.94; R. Dubreuil, \$1,505.69; J. P. Dubuc, \$1,083.60; J. C. Dumont, \$886.20; H. V. Dunbar, \$728.06; A. M. Duncan, \$564.43; M. M. Dunlop, \$631.70; J. M. Easson, \$915.55; D. W. M. Erskine, \$1,707.40; P. E. Ethier, \$652.82; E. Evelyn, \$657.51; J. G. D. Falconer, \$1,524.73; F. W. Falkner, \$538.97; W. M. Fatt, \$1,210.26; J. R. Findley, \$1,647.89; F. C. Fisher, \$564.88; W. G. Flack, \$935.43; L. J. Forbes, \$1,317.77; W. Forster, \$951.75; A. F. Francis, \$1,181.65; W. R. Francis, \$1,102.85; F. M. Fraser, \$1,130.10; G. L. Fraser, \$965.27; C. Frith, \$528.43; R. A. Fugere, \$1,168.85; M. Gagnon, \$1,330.45; A. N. Galatoff, \$585; C. A. Gallagher, \$977.82; R. E. Gardner, \$505.49; J. E. Garneau, \$1,030.19; R. Gelinas, \$1,114.54; M. E. Gendron, \$617.33; L. B. Gibson, \$538.21; F. L. Gilbert, \$729.41; A. Gillespie, \$903.36; G. Gingras, \$993.50; P. Girard, \$594.49; R. Giroux, \$958.30; E. E. Glasgow, \$946.19; W. C. Goodman, \$1,082.40; D. W. Gordon, \$1,091.65; J. A. Gosselin, \$1,233.05; E. D. Goulding, \$1,289.05; J. L. Graham, \$1,337.19; A. W. Grandchamp, \$915.23; J. A. Grant, \$870.64; H. Gravel, \$1,072.61; C. H. Guay, \$1,358.11; E. Guay, \$1,809; P. A. Guay, \$1,309.16; T. Guy, \$940.61; J. D. Hagar, \$1,005.47; A. R. Hager, \$766.73; R. Hamel, \$1,500.17; W. D. Hanley, \$937.83; S. W. Harris, \$1,175.29; W. C. Harris, \$2,294.29; W. M. Harris, \$1,150.46; T. R. Harrison, \$1,339.35; R. F. Hassen, \$1,245.81; H. W. Hatch, \$882.82; W. R. Hayes, \$577.49; E. M. Henderson, \$1,658.05; J. Henderson, \$894.18; E. R. Henry, \$981.70; Eric R. Henry, \$533.63; G. S. Henry, \$860.34; D. Henshaw, \$1,281.61; G. Heywood, \$995.42; T. M. Hockin, \$1,066.65; K. Holdsworth, \$752.13; A. E. Holmes, \$853.19; L. J. Holmes, \$660.22; C. G. Horton, \$1,225.13; J. D. Houston, \$543.06; W. M. Houston, \$980.93; A. L. Howard, \$1,109.19; J. O. Hughes, \$807.36; S. A. Hughes, \$1,312.44; H. A. Humber, \$1,431.54; P. E. Hume, \$844.33; A. D. Hunt, \$930.12; B. A. Ingraham, \$608.48; J. A. Inness, \$630.09; F. J. Isard, \$1,136.08; C. L. Jackson, \$711.61; R. E. Jackson, \$1,018.76; T. E. Johns, \$1,037.34; P. M. Johnson, \$997.39; C. E. Jolly, \$2,464.97; G. E. Jones, \$764.25; R. N. Kalbfleisch, \$751.50; A. W. Keith, \$584.82; J. G. Kellam, \$904.24; A. P. Kennedy, \$1,187.32; E. M. Kennedy, \$1,229.82; P. K. Ketcheson, \$792.93; D. J. Kilgour, \$911.66; E. F. C. Kinnear, \$914.62; W. J. Kirby, \$823.35; P. Knubley, \$696.05; A. T. Kyle, \$951.98; J. D. Labbe, \$532.14; U. Labelle, \$685.91; E. Labreque, \$948.40; G. A. Lacouture, \$1,028.90; R. Lacroix, \$929.35; G. Laflamme, \$1,753.72; G. Lafleur, \$803.20; A. Lamoureux, \$1,342.71; R. S. Lampard, \$1,338; O. S. Lampman, \$794.40; G. Landry, \$954.21; G. E. Lanoue, \$619.15; A. C. Lanthier, \$882.94; R. Laplante, \$841.81; J. A. Lapointe, \$807.89; N. Laramee, \$1,061.90; A. D. Lauder, \$790.53; H. Laurin, \$853.30; L. G. Layton, \$1,544.19; L. E. LeBlond, \$551.38; J. A. Leddy, \$780.93; D. R. Lee, \$1,463.41; H. B. Lee, \$1,126.20; W. C. Lee, \$1,153.43; J. P. LeMoine, \$715.27; H. A. Lepper, \$575.15; H. Letourneau, \$848.10; P. E. Letourneau, \$1,237.11; R. P. Leveque, \$1,237.16; G. C. Lindsay, \$2,334.27; H. G. Lindsay, \$1,258.30; A. T. Little, \$527.74; C. Longpre,

\$1,575.87; R. G. Loughlin, \$1,259.13; J. A. Lumsden, \$879.32; W. J. Lyons, \$2,412.57; E. M. MacBrayne, \$1,831.65; N. D. MacDonald, \$854.56; W. M. MacDonald, \$989.44; K. G. MacDuffee, \$778.62; R. MacInnes, \$1,034.38; J. L. MacKee, \$1,073.38; H. S. MacKenzie, \$617.11; D. L. MacLaren, \$1,011.56; W. G. MacLaren, \$1,551.10; D. D. MacLeod, \$1,479.64; N. L. MacNames, \$1,706.78; D. J. MacNeill, \$1,231.48; J. D. MacPherson, \$1,137.68; W. Malcolm, \$620.36; F. P. Mallon, \$1,377.68; D. Mann, \$666.26; D. B. Mansur, \$1,996.68; R. Marchand, \$1,677.95; G. P. Marchesseau, \$1,372.69; M. E. Marleau, \$1,063.31; B. K. Marshall, \$1,089.70; C. H. D. Marshall, \$1,032.86; H. J. Martin, \$721.46; B. H. Mason, \$1,998.67; W. Mason, \$959.10; A. B. Massey, \$555.73; G. K. Masters, \$1,551.65; H. A. Matthews, \$1,164.86; E. R. Mayall, \$1,001.62; F. G. McArthur, \$913.09; C. W. McBride, \$1,191.45; H. McCann, \$585.50; H. J. McCarrey, \$1,675.47; M. D. McCarthy, \$709.04; O. E. McCarthy, \$1,085.82; W. H. McCormick, \$1,318.45; C. D. McCreary, \$1,020.21; E. L. McCutcheon, \$530.36; S. L. McGinnis, \$907.59; J. H. McIntosh, \$1,095.02; F. S. McKay, \$584.74; G. A. McKay, \$1,251.63; J. O. McKenzie, \$878.33; V. J. McLellan, \$591.20; W. J. McLelland, \$1,104.80; J. A. McMahon, \$747.33; R. S. McMurdo, \$961.10; W. E. McMurtry, \$639; G. R. McPhee, \$2,312.20; E. Miller, \$1,191.46; L. G. Mills, \$3,066.57; D. L. Mitchell, \$1,222.27; T. F. Moore, \$1,524.32; H. L. Moreau, \$916.41; A. Morrisette, \$1,146.56; D. E. Morrison, \$1,090.19; C. P. Morse, \$518.52; M. Mousseau, \$531.17; E. P. Mowat, \$687.99; E. F. Mulqueen, \$1,265.65; J. P. Murray, \$1,325.65; P. I. Murray, \$613.65; W. H. Nanson, \$940.83; C. R. Nash, \$759.63; T. H. Newell, \$818.64; A. Normandin, \$1,144.41; R. B. O'Brien, \$918.54; L. J. O'Brien, \$731.04; C. J. Oliphant, \$1,198.54; I. Olivier, \$980.20; F. E. Osborne, \$759.03; W. A. Owens, \$960.75; A. E. C. Oxley, \$644.68; C. Page, \$1,146.50; E. J. Papillon, \$744.69; P. Parrott, \$774.51; C. O. Parsons, \$1,162.52; J. G. Pattee, \$969.98; D. D. Patterson, \$794.13; J. S. Patterson, \$787.91; P. R. Payn, \$824.05; G. L. Pearce, \$693.18; E. G. Pearson, \$797.59; L. A. Pedneault, \$576.16; F. W. Peel, \$1,158.32; F. Pepper, \$1,500.66; R. Perrault, \$808.04; A. O. Philip, \$639.41; S. B. Phipps, \$687.31; A. G. Plaxton, \$839.43; C. G. Pleased, \$513.40; K. E. Plumpton, \$1,344.73; E. R. Pope, \$658.14; A. V. Pothier, \$1,387.44; F. J. Potter, \$1,321.48; G. R. Price, \$735.29; W. H. Price, \$1,220.20; W. L. Pudden, \$879; W. R. Purves, \$3,458.82; J. R. Pyper, \$585.63; J. H. Ratcliffe, \$2,077.53; F. S. Redfern, \$1,391.09; H. J. Reid, \$1,234.08; W. A. Reid, \$999.53; R. J. G. Reiner, \$1,907.09; L. A. Richard, \$1,341.93; J. B. Ridley, \$1,250.92; D. Ritchie, \$804.16; S. G. J. Robbins, \$667.36; J. A. Roberts, \$1,583.25; R. W. Robertson, \$1,199.70; H. Robichaud, \$2,138.06; F. E. Robinson, \$643.17; F. V. Robinson, \$595.12; H. B. Robinson, \$754.41; W. A. Robinson, \$816; S. H. Robitaille, \$1,238.90; W. Robson, \$1,302.25; F. Rochoon, \$1,062.39; H. Romanchych, \$965.17; F. T. Root, \$501.96; J. B. Ross, \$1,190.12; P. Ruel, \$654.42; G. C. Rundle, \$780.91; J. M. Rutherford, \$558.18; G. P. Sabiston, \$593.85; C. Scott, \$724.41; D. B. Shaw, \$680.77; R. M. Sheppard, \$727.52; F. A. Sherrin, \$1,617.73; D. G. Simpson, \$1,882.20; J. T. Skelly, \$1,407.47; C. R. Slipp, \$872.73; M. V. Smith, \$548.12; E. G. Sorsoleil, \$1,487.64; E. G. Spalding, \$601.18; J. W. Speer, \$515.99; A. G. A. Spence, \$1,285.75; B. J. Stangroom, \$765.25; H. D. Stanley, \$1,176.39; A. H. Stevens, \$723.80; J. M. Stewart, \$1,575.73; J. L. Sutherland, \$582.76; R. E. Sutton, \$663.01; C. Taillon, \$1,317.79; F. Tanguay, \$857.77; C. R. Tanner, \$501.50; E. H. Tanner, \$929.05; O. R. Tanner, \$669.75; W. B. Taylor, \$822.72; P. E. Theberge, \$1,437.51; R. Therien, \$977.11; S. Thibault, \$2,053.32; G. Thibodeau, \$1,337.10; W. J. Thoburn, \$536.95; G. M. Thompson, \$2,704.23; H. M. Thompson, \$732.61; C. A. Thomson, \$936.12; W. E. Thomson, \$1,138.86; R. G. Thorley, \$835.44; G. Toupin, \$691.23; J. J. Toupin, \$601.52; H. L. Trapp, \$727.43; R. Trottier, \$1,280.10; W. G. Tubby, \$1,139.62; J. F. Van Buskirk, \$1,360.28; H. J. Vandewater, \$1,025.97; F. G. Venables, \$1,317.46; J. H. Vernon, \$702.40; M. Verrault, \$674.66; P. Vidal, \$844.99; J. H. Walker, \$617.04; W. A. Wall, \$1,580.10; T. G. Walsh, \$1,194.72; A. G. Walwyn, \$1,055.49; G. R. Warburton, \$828.32; M. F. Wardhaugh, \$807.71; E. A. Webb, \$1,866.25; L. A. Weinreb, \$616.32; D. B. Weldon, \$564.28; T. G. Weller, \$1,072.89; J. J. West, \$2,360.04; W. W. Whelan, \$524.49; W. T. White, \$733.77; E. A. Whitworth, \$777.10; L. M. Wightman, \$1,234.18; G. C. Wilkins, \$946.11; M. G. Wilkinson, \$639.18; V. B. Williams, \$514.27; T. B. Wilson, \$872.02; W. F. Wilson, \$1,578.27; W. G. Wilson, \$791.63; G. R. Winchester, \$1,174.64; J. D. Winslow, \$836.50; F. A. L. Woodland, \$1,216.89; F. C. Woolley, \$1,585.82; G. E. Wootten, \$1,514.70; D. A. Wotherspoon, \$622.29; J. R. Wright, \$1,048.81; R. K. Wright, \$984.74; G. S. Yardley, \$589.38; A. R. Yesman, \$639.46; N. D. Young, \$1,240.07.

Suppliers receiving \$5,000 or more: Advertising Agencies of Canada, \$1,716,076.97; Alberta Government Telephones, \$5,734.25; Bank of Canada, \$106,449.20; Bell Telephone Company of Canada, \$91,288.51; British American Bank Note Company, Limited, \$623,357.10; British Columbia Telephone Company, \$14,341.38; Estate of Dominic Burns, \$12,826; Canadian Bank Note Company, Limited, \$647,786.70; Canadian Daily Newspapers Association, \$38,404.15; Canadian National Express, \$12,595.43; Canadian National Telegraphs, \$13,112.98; Canadian Pacific Express Company, \$9,881.25; Canadian Pacific Telegraphs, \$17,990.31; Day Sign Company, \$9,764.25; Dominion Government: Department of National Defence—Army Services, \$30,461.20; Naval Services, \$6,939.47, Air Services, \$29,981.34, Department of National War Services—National Film Board, \$244,406.55, Post Office Department, \$60,594.57, Department of Public Printing and Stationery, \$546,866.88; Dymont Limited, \$5,195.16; T. Eaton Company, Limited, \$18,130.45; Foreign Exchange Control Board, \$11,724.25; Harry E. Foster Agencies, Limited, \$6,417.58; General Advertising Incorporated, \$5,598.01; S. S. Holden, Limited, \$10,757.19; The Jam Handy Organization, Incorporated, \$47,690.19; A. Kimball, Limited, \$14,177.78; Manitoba Telephone System, \$5,721.72; Maritime Telephone and Telegraph Company, Limited, \$5,689.76; McWilliams and Broughall, \$7,436.67; Metro-Goldwyn-Mayer Pictures, \$18,304.55; RCA Victor Company, \$6,082.40; Remington Rand, Limited, \$9,957.65; Royal Trust Company, \$7,895; Royal York Hotel, \$7,751.12; Savage Display Service, \$7,662.98; Southam Press, \$74,963.55; Toronto Stock Exchange, \$5,090; J. J. Turner and Sons, Limited, \$6,923.67; Underwood Elliott Fisher, Limited, \$6,519.88; Unique Products Company, \$9,078.47; Warner Brothers Pictures Incorporated, \$15,128.61.

PREMIUM, DISCOUNT AND EXCHANGE

Premium, Discount and Exchange.....\$ 16,348,192 80

This amount represents the excess of disbursements over receipts on this account for the current fiscal year. For details see Sundry Suspense Accounts, page F-65.

SUBSIDIES AND SPECIAL COMPENSATION TO PROVINCES

Subsidies to Provinces

Prince Edward Island.....	381,931 88
Nova Scotia	705,140 18
New Brunswick	732,385 76
Quebec	2,866,589 88
Ontario	3,155,007 48
Manitoba	1,716,986 58
Saskatchewan	2,028,578 20
Alberta	1,855,207 40
British Columbia	1,003,439 86
	<u>\$ 14,445,267 22</u>

Appendix 5 to this section, page F-79 shows by provinces the amount to which each is entitled and the individual payments made.

Special Compensation to Provinces

Vote 57 To enable the Minister of Finance, subject to an agreement to be entered into with each province, to guarantee the provincial liquor revenues of the provinces entering into an agreement pursuant to the offer made by the Minister of Finance to the Provincial Premiers on March 2, 1943, whereby in consideration of the provinces raising retail prices for spirits by an amount at least sufficient to absorb the increase in excise duty of \$2.00 per proof gallon imposed under amendment to the Excise Act, Chapter 9, Statutes of Canada 1943, and an additional amount equivalent to \$2.00 per proof gallon, the Dominion guarantees for the duration of the wartime liquor control restrictions, the liquor revenues of each province on the basis of such revenues received during the 12 months ending June 30, 1942, provided that any payments necessary to fulfil the guarantees given under this authority shall be paid out of any unappropriated moneys in the Consolidated Revenue Fund.....		\$	1 00
Expenditures.....			<u>nil</u>

As of March 31, 1945, no payments had been made under this authority.

To provide for compensation to Provinces re Taxation Agreements under the Dominion-Provincial Taxation Agreement Act, 1942, c. 13, 1942-43.....\$93,333,930 05

Compensation to provinces in return for vacating the personal income and corporation tax fields for the duration of the war, and for reduction in gasoline revenue as follows:

	Income and Corporation Taxes		Gasoline Tax		Total
	Year Ending	Amount	Year Ending	Amount	
Prince Edward Island..	Mar. 31, 1945	701,943 96	Dec. 31, 1944	19,020 70	720,964 66
Nova Scotia.....	Feb. 28, 1945	2,911,078 03	Aug. 31, 1944	480,000 00	3,391,078 03
New Brunswick.....	Jan. 31, 1945	3,650,067 45	Oct. 31, 1944	359,012 70	4,009,080 15
Quebec.....	Mar. 31, 1945	20,319,540 43	Mar. 31, 1945	778,602 24	21,098,142 67
Ontario.....	Mar. 31, 1945	28,327,779 63	Mar. 31, 1945	7,694,885 09	36,022,664 72
Manitoba.....	Jan. 31, 1945	5,410,207 97	Apr. 30, 1944	274,990 21	5,685,198 18
Saskatchewan.....	Jan. 31, 1945	5,817,695 02	Apr. 30, 1944	125,762 60	5,943,457 62
Alberta.....	Mar. 31, 1945	3,794,635 72	.....	.....	3,794,635 72
British Columbia.....	Mar. 31, 1945	12,044,107 45	Mar. 31, 1944	624,600 85	12,668,708 30
		<u>\$ 82,977,055 66</u>		<u>\$ 10,356,874 39</u>	<u>\$ 93,333,930 05</u>

Under the provisions of The Dominion-Provincial Taxation Agreement, 1942, c. 13, 1942-43, the Minister of Finance, with the approval of the Governor in Council, may enter into an agreement with the government of any province to provide, subject to terms and conditions, that the province and its municipalities shall cease to levy personal income and corporation taxes for the duration of the war and for a certain readjustment period thereafter, and to provide for the payment of compensation by the Dominion to the province therefor. Section 5 of the Act provides, subject to terms and conditions, for compensation to the provinces by the Dominion for loss of revenue *re* tax on sale of gasoline. The annual Dominion compensation for corporation, income and gasoline taxes is computed on a basic year being, in the case of each province or municipality concerned, the fiscal year ending nearest to December 31, 1940.

MISCELLANEOUS GRANTS AND CONTRIBUTIONS

Vote 58 Canadian General Council of the Boy Scouts.....\$ 9,000 00

Vote 59 Dominion Council of the Girl Guides.....\$ 4,860 00

Vote 60 Royal Astronomical Society.....\$ 1,620 00

Vote 61 Royal Canadian Academy of Arts.....\$ 2,025 00

Vote 62 Royal Society of Canada.....\$ 4,500 00

Vote 63 Federal District Commission—Maintenance and improvement of grounds adjoining Government Buildings, Ottawa, and for improvement to the parkway system under the control of the Federal District Commission.....	133,500 00
Expenditures.....	\$ 133,500 00

Expenditures are payments to the Federal District Commission. The accounts of the Commission in respect of this service are audited by the Auditor General of Canada pursuant to the provisions of Section 18, of the Federal District Commission Act, c. 55, 1927, and his report in this connection will be found in Appendix 7 to this section, see page F—99.

Federal District Commission—Maintenance of parks, parkways and plant, Ottawa and vicinity under control of the Federal District Commission, c. 55, 1927 and c. 26, 1928..	\$ 199,999 98
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This is a statutory grant paid to the Federal District Commission under the provisions of the Federal District Commission Act, c. 55, 1927, and amendment c. 26, 1928. The accounts of the Commission in respect of this service are audited by the Auditor General of Canada pursuant to the provisions of Section 18 of the said Act and his report in this connection will be found in Appendix 7 to this section, see page F—99.

Corporation of the City of Ottawa, Ottawa Agreement Act, c. 11, 1944-45.....	\$ 100,000 00
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The agreement was originally ratified by c. 15, 1920, and was renewed for a period of one year by c. 59, 1924. By c. 21, 1925, the annual payment was increased to \$100,000 and the agreement was extended for 5 years. In 1931 and annually thereafter, the agreement was extended for a further year, the present extension being authorized by c. 11, 1944-45.

National Battlefields Commission, c. 57, 1908, and Amendments.....	\$ 75,000 00
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This amount is a statutory grant to the National Battlefields Commission for the acquisition, management and control of national battlefields under the provisions of c. 57, 1908, an Act respecting the National Battlefields at Quebec. The accounts of the Commission are audited by the Auditor General of Canada pursuant to Section 14 of the Act and his report in this connection will be found in Appendix 8 to this section, see page F—106.

GENERAL

Vote 64 Tariff Board, including the Dominion Trade and Industry Commission—Payments may be made notwithstanding anything in the Civil Service Act or Regulations

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries.....	64,650 00	64,650 00	45,359 03
Cost of Living Bonus and Other Pay-list Items.....	3,480 00	3,480 00	2,075 95
Travelling Expenses.....	1,000 00	1,000 00	369 25
Telegrams and Telephone.....	500 00	500 00	8 26
Printing and Stationery.....	1,000 00	1,000 00	253 61
Reporting Service.....	500 00	500 00	119 70
Dominion Trade and Industry Commission.....	1,000 00	1,000 00	
Sundries.....	1,500 00	1,500 00	863 81
A Annuity to Retired Member of the Board.....	2,500 00	2,500 00	2,499 96
	<u>\$ 76,130 00</u>	<u>\$ 76,130 00</u>	<u>\$ 51,549 57</u>

This vote was provided for the expenses of administering the Tariff Board Act, c. 55, 1931, under which, in respect of goods produced in or imported into Canada, inquiries into costs of raw materials, production, transportation, labour and prices are made and findings reported to the Minister of Finance. The Act also empowers the Board to hear and give decisions on appeals from tariff rulings of the Department of National Revenue. The Dominion Trade and Industry Commission Act, c. 59, 1935, provides for the establishment of commodity standards and investigation into complaints respecting unfair trade practices.

As of March 31, 1945, there were 18 salaried employees being paid from this account. The following were receiving salaries at annual rates of \$2,400 or over on that date. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employees in receipt of war duties supplements are indicated by asterisks. *R. Cousineau, \$3,360 (war duties supplement of \$360 paid by Wartime Prices and Trade Board); J. C. Leslie, \$2,940; J. R. MacGregor, \$6,000; H. B. McKinnon, \$12,000; *P. G. Turner, \$5,400.

A Annuity to M. N. Campbell under the provisions of Sec. 8 of the Act.

Vote 65 (and Vote 476, Supplementary Estimates) To provide for the expenses of the Comptroller of the Treasury's Office

	Estimates	Allotments	Expenditures
Salaries.....	2,426,240 00	2,426,240 00	2,416,808 64
Cost of Living Bonus and Other Pay-list Items.....	356,280 00	311,280 00	251,839 35
A Printing and Stationery.....	275,000 00	320,000 00	312,893 35
B Travelling Expenses.....	30,000 00	30,000 00	20,285 24
C Rent of Equipment.....	82,000 00	92,000 00	90,755 25
Sundries.....	50,000 00	40,000 00	29,145 76
	<u>\$3,219,520 00</u>	<u>\$3,219,520 00</u>	<u>\$3,121,727 59</u>

This vote was provided to defray the expenses of the Office of the Comptroller of the Treasury in carrying out the duties imposed by the Consolidated Revenue and Audit Act, c. 27, 1931, including the issue of public moneys from the Consolidated Revenue Fund, the provision of accounting services for Government Departments, and other duties assigned by the Governor in Council.

As of March 31, 1945, there were 1,817 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
McIntyre, B. G., Comptroller of the Treasury	\$9,000 00		*Buchanan, W. A.....	2,700 00	
Hodgkin, J. O., Asst. Comptroller	6,000 00		*Buckingham, H. C.....	2,460 00	
*Adams, I. M.....	2,520 00		*Burdett, R. A.....	3,600 00	391 72†
*Allen, A. T.....	4,440 00		Burns, C. H.....	2,400 00	
Anderson, J.....	4,320 00		Burns, E.....	2,400 00	
*Anderson, J. P.....	3,120 00		Callaway, N. M.....	2,460 00	
*Anderson, T. R. C.....	4,620 00	\$ 771 05†	*Cameron, F. J.....	4,140 00	520 35†
*Angers, C. E.....	3,600 00	346 33†	*Caron, J. P.....	2,520 00	
Atkinson, C. T.....	2,580 00		*Charlton, H. G.....	3,600 00	2,914 53†
**Banks, C. H. (Transferred to Dept. of Labour Jan. 1)	2,700 00		*Cheney, G. H.....	4,120 00	348 70†
*Bannard, A. W.....	5,400 00	743 85†	*Clark, J. A.....	2,820 00	
*Barnhill, C. E.....	2,400 00		*Coburn, F. G.....	4,800 00	2,743 18†
*Beach, N. E.....	4,140 00	2,920 00†	Coffin, L. L.....	3,240 00	
*Beaudoin, J. R. L.....	3,600 00		Cordes, H. G. M.....	3,120 00	
Berthe, E. H.....	2,700 00	894 36	*Corrigal, H. W.....	2,400 00	
Bishop, J. T.....	2,700 00		Couillard, J. E.....	3,600 00	
*Blagdon, J. A.....	2,520 00		*Coulter, F. W.....	2,700 00	
*Boswell, A. L.....	3,000 00		*Courtemanche, J. H.....	3,120 00	
Bowie, G. G.....	2,400 00		(Nov. 19)		
*Bowles, T.....	3,420 00		Craig, H. C.....	4,140 00	2,275 94
Bradford, C.....	2,400 00		Craig, L. C.....	4,260 00	
Brindell, E. J.....	3,780 00		*Crocker, C. C.....	3,300 00	
Brisson, J. T.....	4,140 00	1,223 59	*Cullen, J. B.....	3,400 00	
Brooks, M. J. (Dec. 10)...	2,700 00		Currans, H. D.....	2,400 00	
*Brown, H. J.....	3,400 00		Currie, G. F.....	2,400 00	
*Buchanan, A. B.....	2,700 00		*Cuthbert, C. E.....	2,520 00	
			*Cuthill, D. J.....	2,820 00	
			*Darling, W. L.....	2,700 00	
			*Davis, R. E.....	4,620 00	
			Dawson, J. D.....	3,600 00	736 38†

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
*Dawson, J. R. (Sept. 30).	2,820 00		*Lomax, J. M.	4,800 00	2,920 00†
deJocas, H.	3,360 00		*Long, C. E.	3,120 00	
Dilks, C. N.	2,940 00		*Lynas, J. A.	2,700 00	
*Donkin, F. W.	5,400 00	909 81†	Lynch, M. E.	2,460 00	
*Donnelly, B. C.	3,600 00		MacDonald, D. A.	2,880 00	
*Doris, C. P.	3,120 00		*Mackie, T. E.	2,880 00	1,093 67
*Dorval, J. G. W.	2,520 00		Marcoux, J. O. J.	3,000 00	
*Drew, D. S.	3,120 00		*Matheson, C. P.	3,300 00	
*Drew, W. G.	2,700 00		*Mattice, W. J.	3,720 00	
*Duncan, C. C.	3,640 00	660 03	*May, P.	2,580 00	
Duncan, J. K.	2,460 00		McCarthy, H. C.	2,700 00	
Fagan, M. E.	3,060 00		McCarthy, W. W.	2,700 00	
Fairbairn, W. B.	2,880 00		*McCool, S.	2,400 00	
Fauvel, B. A.	2,400 00		*McCoy, A. F.	2,700 00	
*Fee, J. H.	2,820 00		McCoy, J. P.	2,400 00	
Feron, F. G.	3,360 00		*McCracken, H. W.	3,120 00	
*Fidler, M. D.	3,600 00	911 58	McCullough, W. W.	2,700 00	
Flanagan, P. T.	3,600 00		McCutcheon, L. W.	4,140 00	
Flegg, H. V.	2,700 00		*McDougall, S.	3,000 00	
Foisy, W.	3,600 00		McGill, J. J.	4,320 00	
*Franklin, A. V.	5,400 00		*McGuekin, J. C.	2,700 00	
*Fraser, J. A.	3,720 00		**McLaren, S. H.	6,000 00	657 19
Frost, E. L.	2,940 00		(On loan to Unemploy- ment Insurance Com- mission)		
Gagnon, P. E.	3,240 00		McMullen, J. E.	3,600 00	
Garland, G. A.	2,400 00		McPhail, A. S.	3,240 00	
Gilman, H. D.	4,140 00		*McQuarrie, W. E.	2,820 00	
Graham, H. M.	2,700 00		*Meagher, P. L.	2,700 00	
*Grant, H. L.	2,700 00		*Megaffin, W. H.	3,120 00	
*Gray, A.	3,600 00		*Mitchell, A.	2,520 00	
Greenway, W. J.	5,100 00		*Moissan, G. E.	2,520 00	
Hart, D.	2,580 00		Monk, G. B.	3,600 00	
Hawkins, E. W.	2,700 00		Moore, W. P.	3,120 00	
Hearnden, J. R.	2,580 00		*Morgan, I. M.	4,600 00	
*Hendry, D.	3,120 00		*Morton, R. L.	3,600 00	447 39†
Hester, H. H.	4,140 00		Myers, J. W.	3,600 00	
*Hoare, G. A.	3,840 00		Neville, P. V.	2,700 00	
Hodgins, G. W. F.	3,600 00		Noonan, J. V.	2,400 00	
*Hoganson, E. F.	3,060 00		*O'Connor, W. J.	3,840 00	
Holmes, F. W.	3,240 00		O'Dempsey, J. A.	2,400 00	
Horton, J. W.	2,700 00		Oliver, D. W. G.	4,800 00	
*Houghton, J. E. W.	3,720 00	1,882 12†	*Olmsted, W. B.	2,700 00	
*Hussey, J. O.	2,700 00	2,004 00†	Pariseau, P. E.	3,240 00	
Jarvis, H. A.	2,700 00		Payne, S. A.	2,700 00	305 29
Jesshope, E. V.	3,120 00		*Pells, J. S.	2,700 00	514 68†
Johannsson, M.	2,580 00	1,110 95†	*Phenner, C. C.	2,700 00	
Johnson, A. B.	2,580 00		Phillips, T. F.	2,700 00	2,272 49†
Keating, N. A.	2,700 00		*Playfair, R. C.	5,000 00	
Kelley, H. W.	2,460 00		Pollard, G. H.	2,400 00	
*Kelley, J. C.	3,000 00		Powers, G.	2,400 00	
*Kelly, J. I.	3,600 00	376 04	*Pratt, C. A.	2,460 00	786 20†
*Lacombe, J. A.	3,720 00	746 24†	*Pratte, J. E. H.	4,800 00	
*Lafortune, E. A.	3,120 00		Radford, W. G.	2,700 00	
*Lancaster, H. L.	3,720 00		Rathwell, W. K.	3,840 00	460 75
*Landry, G. L.	3,120 00	379 40†	*Rayner, H. B.	3,840 00	
Lane, J. P.	2,400 00		*Reid, J. G.	3,000 00	2,383 08†
Langdon, E. T.	4,980 00		Reilly, T. H.	2,700 00	365 00†
*Larkin, E. P.	2,700 00		*Rheaume, J. A. O.	2,620 00	
*Latendresse, J. A. R.	4,140 00		Roberts, S. V. (Jan. 27)	4,980 00	
*Lauchlan, W.	4,140 00		Robertson, C. R.	2,400 00	
*Leeman, J. A.	2,700 00		(Nov. 22)		
Lemay, J. A.	4,140 00		Rolston, J. R.	2,700 00	1,112 06†
**Lemay, J. H. (On loan to Dept. of National War Services)	3,600 00	362 11	Roy, J. L.	3,420 00	
*Little, G. P.	3,300 00		*Rusk, H.	2,820 00	
*Little, J. W.	2,700 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Russell, J. G.	2,880 00		*Turner, O. D.	3,120 00	
*St. Jean, E. R.	2,700 00		Viau, M. E. A.	2,400 00	
Sawyer, E. A.	3,600 00		*Virr, L. S.	2,700 00	
Scatcherd, E. C.	2,940 00		*Waldorf, C. V.	3,600 00	
*Shaver, G. M.	3,840 00		Walton, W. S.	2,700 00	
(L.W.P. Sept. 27)			*Waters, R. V.	3,120 00	
*Sheppard, W. T.	3,600 00		Weeks, F. O.	5,100 00	
Simpson, J. H. V.	2,400 00		Weir, J. W.	2,700 00	
*Slasor, H.	3,840 00	639 45	White, C. L. W.	4,800 00	
*Sloman, H.	5,400 00		(July 31)		
Smith, J.	3,600 00		*White, H. J.	3,120 00	1,733 35†
Smithers, H. L.	3,480 00		*Whittle, D. G.	6,000 00	584 59†
Smythe, A. E.	3,120 00	414 15†	*Wilkinson, C. L.	2,700 00	
Somerville, J. M.	2,700 00		*Wilkinson, J. M.	2,700 00	2,036 78†
Spence, W. C.	2,700 00	672 85†	Willis, T. G.	2,400 00	1,195 10†
Stanley, G. M.	2,400 00		Wilson, H. E.	2,700 00	
Stephenson, P. C.	4,620 00	310 41	Wilson, H. T.	3,420 00	
Stevens, J.	4,620 00		Wood E. E.	4,620 00	
*Stickney, W. G.	2,700 00	2,064 40†	*Wood, F. E.	6,000 00	725 27†
Stokoe, T. N.	2,760 00		Wood, W. J.	2,700 00	
Stremes, F. W.	3,120 00	418 22	Woodside, E. H. S.	4,080 00	
Strong, R. A.	3,120 00		*Woolsey, A. G.	3,120 00	
*Taylor, E. C.	2,700 00		*Worden, G. F.	3,600 00	323 69†
*Tobin, G. L.	2,520 00		*Wright, C. J.	3,000 00	
Tremblay, R.	3,240 00		*Wymbbs, A. D.	3,840 00	
*Turner, E. K.	3,600 00	2,193 22†	Yetts, C. N.	3,120 00	

** War duties supplement and travelling expenses paid by the Department to which the employee was loaned.

† Travelling expenses paid from War Allotment.

- A Payments were made to the Department of Public Printing and Stationery.
- B The following employees, whose salary rates were under \$2,400 on that date, received travelling expenses of \$300 or over: T. W. Bee, \$842.95; W. R. Butchart, \$1,450.98; J. S. Cormack, \$1,660.13 R. Nolet, \$304; G. J. Rice, \$844.25. The travelling expenses of certain other employees were paid from War Allotment (see page F-29).
- C Payments were made to International Business Machines Co., Limited for rental of accounting machines.

Vote 66 Farmers' Creditors Arrangement Act, 1943, and Municipal Improvements Assistance Act, 1933, Administration

	Estimates	Allotments	Expenditures
Salaries	48,060 00	48,060 00	37,230 47
Cost of Living Bonus and Other Pay-list Items	5,050 00	5,050 00	3,943 55
A Fees—Commissioners and Official Receivers	110,000 00	110,000 00	48,432 40
B Travelling Expenses	10,000 00	10,000 00	1,289 71
Stationery and Equipment	10,000 00	10,000 00	2,247 27
Postage	15,000 00	15,000 00	9,792 36
Rents	1,000 00	1,000 00	668 85
Filing and Legal Costs	12,000 00	12,000 00	9,710 59
Telephones and Telegraphs	1,500 00	1,500 00	597 61
C Land Appraisals	15,000 00	15,000 00	13,408 00
Sundries	1,500 00	1,500 00	1,079 54
	<u>\$ 229,110 00</u>	<u>\$ 229,110 00</u>	<u>\$ 128,400 35</u>

Expenditures were entirely in respect of the administration of the Farmers' Creditors Arrangement Act of 1943, and were distributed as follows: Quebec \$164.89; Manitoba \$6,721.19; Saskatchewan \$81,059.16; Alberta \$26,362.57; Head Office \$14,092.54.

As of March 31, 1945 there were 23 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: A. M. Campbell, \$3,600; C. W. Hoffman, \$3,600; H. Millican, \$3,600; C. A. Port, \$3,600.

- A Payments of \$1,000 or more to Official Receivers:—Saskatchewan—A. Brehaut, \$2,230; G. E. Campbell, \$1,075; S. N. Davidson, \$1,520; A. N. Forcier, \$3,975; J. M. Goldenberg, \$1,715; E. D. Hancock, \$1,895; J. R. MacDonald, \$1,265; L. T. Kim, \$2,325; S. H. Miskiman, \$1,460; D. J. Mitchell, \$2,195; H. A. Rutherford, \$6,185; M. Stechishin, \$1,300; Alberta—J. Decore, \$1,825; J. C. Marshall, \$1,435; J. B. McGuire, \$1,155.
- B Travelling expenses of \$300 or over were paid to H. Millican, \$474.42; C. A. Port, \$619.51.
- C Administrative costs of land appraisals, made by the Canadian Farm Loan Board, distributed by provinces were as follows: Manitoba, \$294; Saskatchewan, \$10,164; Alberta, \$2,950.

Farm Improvement Loans Act, c. 41, 1944.....\$ 50 45

This Act is to encourage the provision of intermediate term and short term credit to farmers for the improvement and development of farms and for the improvement of living conditions thereon.

As of March 31, 1945, no loans had been made under this Act, the expenditures representing travelling expenses.

Vote 67 To provide, subject to the approval of the Treasury Board,
for salaries, cost of living bonus, re-classifications and increases.... 100,000 00
Less transferred..... 15,294 07
Expenditures.....\$ 84,705 93
nil

Amount transferred to supplement the salary allotment of the Department of Finance, Vote 53.

Vote 68 Unforeseen expenses, expenditure thereof to be subject to
the approval of the Treasury Board, and a detailed statement to be
laid before Parliament within fifteen days of next session..... 80,000 00
Less transferred..... 935 00
Expenditures.....\$ 79,065 00
8,069 36

Amounts transferred to other departments were as follows: Labour, \$500; Public Works, \$35; Secretary of State, \$400.

Expenditures were for salaries of clerks and rental of machines required in connection with the tabulation of the Public Service Census, 1943, and were authorized by T.281803B. of April 19, 1945.

Vote 477 To provide for refund of the contribution, to the War Donations Fund, of
Eugene LePage, this contribution in the form of a monthly deduction from his pension
being now deemed to have been for the purpose of subscribing to Victory Bonds and
War Savings Certificates..... 245 00
Expenditures.....\$ 245 00

Vote 478 To provide, on compassionate grounds, for payment out of the Consolidated
Revenue Fund to Jane St. Clair Hurley of an annuity at the rate of \$399 per year, to
commence from April 1, 1944 and to continue thereafter during her lifetime, and to
authorize reimbursement, as Treasury Board may direct, of the expenses incurred in
her maintenance by members of her family, between March 22, 1930 and March 31,
1944 not to exceed \$5,562.41, being balance payable at the rate of \$399 per year,
for the said period..... 5,961 41
Expenditures.....\$ 5,961 41

Redemption of Previous Years' cheques, Consolidated Revenue and Audit Act, c. 27,
1931\$ 1,137 77

This amount represents payment, or provision for payment, of outstanding cheques presented during the year, the amounts of which had previously been written off to Revenues,

SPECIAL

Canadian Wheat Board Deficits, Canadian Wheat Board Act, c. 53, 1935.....\$ 186,444 58

This expenditure, under the authority of the above Act, was to increase the Wheat Board Reserve Account by the amount of accrued bank interest from August 1, 1944, to April 30, 1945, on deficit on the 1939 Crop Account.

WAR

War Allotments and Expenditures

See Page	Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
CURRENT				
F-29 Comptroller of the Treasury.. .. .	9,258,000 00	9,215,513 51	3,992 72	29,929,516 43
F-33 Expenses of Administration, (Em- ployees' Plan—Victory Loans.....	200,000 00	183,565 45		349,580 48
Employees Plan Victory Loans—				
F-33 Replacement of Bonds lost in mails and reimbursement of accounts incorrectly charged with repay- ments.....	7,885 00	371 08		371 08
F-33 Expenses of co-ordinating officer for Public Service 6th Victory Loan...	1,500 00	1,341 30		1,341 30
F-33 Expenses of co-ordinating officer for Public Service 7th Victory Loan...	3,700 00	3,429 96		3,429 96
F-34 To provide for losses of remittances for War Savings Certificates, and losses of War Savings Stamps or proceeds from the sale of same in accordance with the terms of P.C. 11/7359 of August 19, 1942.....	8,000 00	6,338 25	104 00	19,311 50
F-34 To provide for miscellaneous small losses which have occurred as an unavoidable consequence of the method of selling and distributing War Savings Stamps, War Sav- ings Certificates or Victory Bonds.	2,000 00	1,381 11	83 47	2,798 67
National War Finance Committee—				
F-34 To reimburse employees of Canadian Fine Tools Company Ltd., Mont- real, for the amount deducted from their pay to apply to the purchase of Victory Loan Bonds in conformity with Order in Council P.C. 20/1981 March 24, 1945....	625 18	625 18		625 18
F-34 To reimburse employees of Colonial Industries Co. Ltd., Montreal, for the amount deducted from their pay to apply to the purchase of Victory Loan Bonds in conformity with Order in Council P.C. 19/1981 March 24, 1945.....	1,667 00	1,667 00		1,667 00
F-34 To reimburse employees of Fron- tenac Electrics Ltd., Montreal, for the amount deducted from their pay to apply to the purchase of Victory Loan Bonds in conformity with Order in Council P.C. 43/2247 April 4, 1945.....	150 00	150 00		150 00

See Page		Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
	CURRENT—Continued				
F-34	To reimburse the Receiver General of Canada (War Savings Certificates Suspense Account) for the amount of a cheque drawn by Victoria Motor Boat and Repair Works Ltd., (since declared bankrupt) and forwarded by them to the Registrar, War Savings Certificates covering deductions from salaries of their employees for purchase of War Savings Certificates.....	96 00	96 00	.....	96 00
F-34	Expenses of Dominion Provincial Conference 1944, Preparation etc.....	100,000 00	78,584 80	.....	83,457 22
F-35	Expenses of Overseas Cheque Adjustment Branch.	5,615 00	5,613 10	.....	12,908 45
F-35	To provide for the expenses of a Commission of Enquiry to investigate and report upon the application of income and profits tax measures to organizations operated on a co-operative or mutual basis.	50,000 00	41,533 17	.....	41,533 17
F-35	To provide for the expenses of a Commission of Enquiry to examine into and report upon certain problems arising under income taxation and the levy of succession duties in Canada.....	30,000 00	23,322 35	.....	23,322 35
	Housing Conversion Program— Conversion of large dwellings into Multiple Housing Units—				
F-35	§Administration.....	203,000 00	198,837 84	.....	198,837 84
F-35	Halifax, Moncton, Saint John, and contiguous municipalities.....	30,000 00	1,700 83	.....	1,700 83
F-35	Montreal and Quebec.....	1,567,000 00	1,453,778 53	1,069 77	1,639,624 51
F-35	Ottawa and Vicinity.....	390,000 00	223,039 84	.....	423,154 34
F-35	Kingston, Trenton and contiguous municipalities.....	165,500 00	115,118 32	.....	115,692 29
F-35	Toronto.....	251,000 00	112,761 39	3 37	149,311 47
F-35	Hamilton, St. Catharines and Brantford.....	412,500 00	364,654 33	75 00	412,081 78
F-35	Windsor, Sarnia and contiguous municipalities.....	94,500 00	60,891 27	.....	63,334 27
F-35	Edmonton, Calgary, Winnipeg, and contiguous municipalities..	231,000 00	196,885 86	.....	196,885 86
F-35	Vancouver, Victoria and Nanaimo	1,467,000 00	1,324,978 72	570 00	1,691,137 91
F-37	To provide under authority of P.C. 56/8550 of November 8, 1944 for a payment to the Unemployment Insurance Fund in settlement of contributions due to the said Fund and unpaid by reason of the provisions of Order in Council P.C. 104/4860 dated June 9, 1942.....	940,000 00	940,000 00	.....	940,000 00
F-37	To provide for payment of premiums on the purchase of Dominion of Canada Registered Stock.....	15,000 00	13,506 66	.....	8,253,205 86
F-38	Old Age Pensions including pensions to the Blind—Dominion Government's share of pensions.....	8,800,000 00	8,787,820 86	.....	11,849,975 23
F-38	†Wartime Prices and Trade Board—Administration.....	13,725,000 00	12,719,983 29	1,763 26	36,865,719 07
F-51	Subsidies due to application of order placing a ceiling over all prices—Commodity Prices Stabilization Corporation Ltd. . . . 120,000,000 00 *Less Advances. . . . 12,662,498 60	107,337,501 40	107,337,501 40	.....	257,800,922 93

See Page		Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
CURRENT—Concluded					
	To cover expenditures in connection with Wartime Prices and Trade Board—				
F-52	Canadian Wool Board Ltd.	500,000 00	340,855 69		596,398 47
F-52	Wartime Salvage Limited.	6,000 00	5,697 97		445,572 20
F-53	† Payments to Millers and other manufacturers of wheat products for human consumption to enable them to sell at prices not in excess of the maximum prices during the basic period September 15 to October 11, 1941.	19,700,000 00	19,700,000 00		40,200,000 00
	To provide for advances to the Canadian Wheat Board—to cover deficits in the Board's operations on the following accounts—				
F-53	Crown Wheat Accounts.	10,125,327 04	10,125,327 04		10,125,327 04
F-53	1943 Oats and Barley equalization Fees—Deficit on Barley.	2,063,257 35	2,063,257 35		2,063,257 35
F-53	1943 Crop—Rape Seed and Sunflower Seed Account.	90,589 38	90,589 38		90,589 38
F-53	1942 and 1943 Soy Beans Account. .	7,066 14	7,066 14		7,066 14
F-53	1942 Flax Seed Account.	754,301 90	754,301 90		754,301 90
F-53	Contingencies, including interest. .	59,458 19	17,255 19		17,255 19
	Total Current.	178,604,239 58	176,519,342 06	7,661 59	405,371,460 65
	**Non-Current Allotments.				1,003,245,858 50
					1,408,617,319 15
	Less Miscellaneous War Revenues to date.				1,435,039 11
		<u>\$178,604,239 58</u>	<u>\$176,519,342 06</u>	<u>\$ 7,661 59</u>	<u>1,407,182,280 04</u>

† Under Department of Labour prior to 1941-42.

* Included in the debit balance of the relative account under the Open Accounts further on in this section.

‡ Under Department of Trade and Commerce in 1942-43.

§ Merged with other allotments in the previous fiscal year.

** Details of these accounts will be found in Public Accounts of Previous Years.

Allotment: Comptroller of the Treasury.	9,258,000 00
Expenditures.	<u>\$9,215,513 51</u>

This allotment was provided for the expenses of expanded accounting services for the Defence Departments, including the Dependents' Allowance and Assigned Pay Branch, the Overseas Office, and other services incidental to war.

A distribution of expenditures follows:

	Salaries.	7,136,799 75
	Cost of Living Bonus.	801,116 89
	Unemployment Insurance.	61,551 59
A	Travelling Expenses.	298,295 22
B	Printing and Stationery.	431,661 45
C	Rent of Equipment.	247,870 87
D	Sundries.	238,217 74
		<u>\$9,215,513 51</u>

As of March 31, 1945, there were 5,994 salaried employees being paid from this account, divided as follows: Canada, 4,896 (including 180 part-time employees); England, 1,031; Washington, U.S.A., 21; Newfoundland, 46. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Abeles, D.	\$ 3,300 00	\$ 384 15	Collinson, B. J.	3,120 00	
Adams, R. W.	4,800 00	1,603 24	Colquhoun, D. A.	3,000 00	2,735 70
Aitchison, L. V.	2,500 00	572 95	Colterjohn, W. H.	2,700 00	
Alexander, J. M. (Nov. 1) ..	3,300 00	494 35	*Connor, D. H.	4,800 00	4,170 57
Armstrong, H. J.	4,140 00		Cook, J. H.	3,400 00	
Armstrong, H. W.	3,600 00		Cooney, M. P.	3,120 00	1,442 04
Armstrong, W. G.	3,120 00	705 50	Cooper, B. G. (Oct. 1) ..	2,500 00	
Arnall, W. J.	2,700 00	1,027 05	Cornfoot, K. B.	3,120 00	1,114 78
Arnold, L. G.	3,120 00		Couch, D. M. (May 14) ..	2,400 00	
Asgeirson, P. G.	2,400 00		Couture, E.	2,400 00	
Asselin, E.	2,400 00		Cowan, N. S.	4,000 00	451 58
Barber, D. T. (July 6)	2,700 00		Cox, A. J.	3,400 00	
Bardwell, F. W.	2,700 00	993 36	Crockett, F. L.	2,400 00	
Barnett, V. G.	2,700 00	625 60	Culross, C. M. (Mar. 31) ..	3,120 00	823 57
Barry, W. E. R. (Oct. 22) ..	2,400 00	546 49	Currie, T. S.	3,600 00	451 84
Bates, H. S.	3,600 00		Darbyson, G. C.	2,850 00	602 34
Bates, J. H.	2,500 00	2,022 54	Dean, R. G.	2,400 00	
Beach, H. V.	3,600 00	1,528 93	Dean, R. H.	3,120 00	
Bedford, R. W.	2,500 00		Deighton, D. C.	3,120 00	
Belanger, J. B.	4,200 00	478 07	Denman, R. W. (Mar. 6) ..	3,120 00	648 00
*Belanger, R. A.	2,700 00		Desroches, M. Z.	2,400 00	
Bell, J. H. A.	2,400 00	832 89	Dierrsen, J. B. (Apr. 21) ..	3,360 00	
Bertrand, B.	2,700 00	669 50	DiMaulo, P.	2,400 00	
Bisson, D. G.	2,700 00		Dobson, R. A.	2,700 00	
Bissonnette, C. E. (Feb. 16)	2,400 00		Doran, W. L. (May 25) ..	2,400 00	
Black, F. G.	4,140 00	718 90	D'Orsonnens, R.	2,400 00	
Blanchard, D. M.	3,900 00	727 44	Drake, J. M.	2,400 00	691 42
Bluethner, E. R.	3,120 00	953 73	Draper, G. V.	4,800 00	547 84
Bolton, G. R.	2,700 00	1,480 02	Drew, G. T. O.	2,700 00	
Bourbeau, M.	2,400 00	444 70	DuBrule, A. F. (Nov. 1) ..	2,400 00	586 17
Boutin, A. E. (Oct. 15) ..	2,700 00		Duffy, T. E.	2,700 00	653 09
Boutin, L. E.	2,700 00		Dunn, V. C.	2,460 00	
Bradshaw, N. J. W.	3,120 00		Durnan, E. H.	2,800 00	604 27
Brennan, C. N.	4,500 00	641 50	Edgar, D. A.	3,600 00	
Brock, H.	3,120 00	1,061 90	Edwards, C. D.	2,400 00	
Browne, L. T.	2,800 00		Elliott, E. H.	3,300 00	568 20
Buchanan, M. T. (Jan. 1) ..	3,300 00		Elliott, G. W.	3,600 00	
Burdon, A. T.	3,600 00	1,195 81	Elliott, S. A.	2,700 00	
Burns, A. W.	4,140 00		Ellis, R. L. (Jan. 1) ..	2,700 00	
Burrows, K. M.	3,000 00		Espley, S. E.	3,000 00	473 33
Bush, L. J.	3,600 00	312 72	Feetham, S. J.	3,000 00	
Butterworth, P. A.	3,120 00		Ferguson, C. S. (Dec. 1) ..	3,400 00	
(Sept. 11)			Fielden, H. W.	4,140 00	1,001 46
Cahley, H. J.	2,700 00		Firth, J. C.	2,700 00	1,373 03
Cameron, I.	2,400 00		Fitzgerald, J. P.	3,300 00	579 09
Cameron, J. G.	4,140 00	971 61	Flack, W. E. (Nov. 15) ...	3,120 00	
Cameron, R. J.	2,700 00		Fraser, A. H.	2,400 00	552 68
Campbell, A. F. D.	3,600 00	593 20	Fraser, B. E.	2,700 00	
(Mar. 1)			Friesen, A. P.	3,000 00	942 34
Campbell, J. H.	3,120 00		Fryer, J. D.	4,140 00	405 33
Cantin, N.	2,400 00		Fulkerson, G. M. (Dec. 1) ..	3,000 00	
Carphin, G. W. F.	2,700 00		Gaboury, F. J.	3,600 00	736 90
Carrier, P. R.	2,400 00		Galbraith, B. H.	3,000 00	522 49
Caulfield, W. H.	5,400 00	745 29	Gale, S. E.	2,600 00	683 08
Chandler, W. S.	3,300 00		Gallagher, J. D.	2,400 00	
Charlton, W.	3,300 00		Gandy, J. F.	3,000 00	
Cheeseman, S. B.	3,120 00	428 43	Gannon, T. J.	2,500 00	
Cherry, A. A.	3,120 00		Gardner, A. R.	2,520 00	
Christian, C. P.	3,120 00	1,731 85	Gay, L. A. G.	2,500 00	745 55
Clarke, O. T. C.	2,700 00	1,452 35	Gerrie, H. R.	3,300 00	
Clayton, H. E. (Sept. 17) ..	4,500 00	535 40	Gervan, R. M.	2,400 00	1,879 87
Clough, E. M.	2,700 00	375 82	Giffin, J. B.	2,400 00	
Cohn, E. P.	3,600 00	1,174 82	Gilbert, I. W.	2,400 00	
			Gingras, J.	3,400 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Givins, W. M.....	2,400 00		Lloyd, J. B.....	3,000 00	
Gorman, V. R. (July 1)...	2,700 00		Lockhead, R.....	2,700 00	
Gosselin, J. S.....	2,400 00		Lorse, R. C.....	3,400 00	
Grant, D. B. (Mar. 1)....	4,500 00	685 89	Luck, H. M.....	2,700 00	341 45
Gratton, A.....	2,700 00		MacAloney, F. R.....	2,700 00	551 28
Grenier, J. J. W.....	2,700 00		MacKenzie, J. R. (Feb. 1) .	2,700 00	666 52
Griffin, J. M. (Aug. 12)...	3,000 00		MacKenzie, W. (Oct. 1) ..	3,120 00	
Griffiths, W. M.....	4,620 00		MacKenzie, W. T.....	2,400 00	581 10
Gusselle, L. E.....	2,400 00		MacLachlan, R. D.....	2,700 00	
Haan, H. P. (Mar. 31)....	3,120 00		MacLean, A.....	2,400 00	
Hague, J. D.....	3,120 00	1,468 23	Marchand, J. G. H. A. ..	2,400 00	
Handley, F.	2,700 00		Markham, H. S.....	2,700 00	429 00
Hanlon, E. G.....	2,700 00		Marshall, G.	2,700 00	
Harildstad, J. B.....	2,400 00		Martel, A. A. (Oct. 22) .	3,000 00	1,062 37
Harper, C. L.....	3,120 00		Martin, R. I.	2,400 00	
Harrop, R.....	2,400 00	1,563 25	Mascuich, W. J.	3,120 00	475 65
Hawkins, V. R.....	3,000 00	882 72	Masleck, W.	3,120 00	1,140 80
Heard, H. B.....	2,700 00	1,733 05	Mason, A. J.	2,400 00	
Hebert, L. A.....	2,400 00		*Masterman, F. O.	3,700 00	
Henderson, J. D.....	4,000 00	1,355 44	Masters, G. A.	2,400 00	
Henderson, W. R.....	3,600 00		McClure, C. E. (June 1)	2,400 00	
Hickey, H. F.....	3,120 00		McCreight, W. J.	4,140 00	1,033 67
*Hill, L. N.....	2,700 00	611 96	(Oct. 1)		
Hind, E. S. (Feb. 11).....	3,000 00		McDonald, J. H.	2,700 00	306 00
Hindsley, N.....	4,600 00	642 93	McDowall, A.	2,700 00	
Hogarth, G. F. (Nov. 16) .	3,600 00	378 64	McGee, E. R.	3,120 00	
Hollinger, J. L.....	3,300 00	1,669 88	McIntyre, D. C.	3,000 00	
Hollinger, P.....	2,400 00		McJannett, R.	2,400 00	
Holt, C. L. (May 1).....	3,120 00		McKeever, W. L.	3,600 00	1,363 01
Houghton, L. S.....	2,400 00		McNeil, E.	3,120 00	
Huck, W. H.....	3,600 00	1,412 96	McParland, M. A. J.	3,000 00	1,445 27
Humphries, W. G.....	2,400 00		Meyer, C. F.	3,120 00	791 40
Hunter, J. (Apr. 14).....	4,140 00		Michaelchuk, W. T.	2,400 00	
Hunter, T. G. (Jan. 1)....	3,400 00		Moores, G. A. (Oct. 15) .	2,400 00	
Ingall, A. W.....	3,300 00	632 56	Morgan, E. H.	2,400 00	
Inns, L. F.....	3,000 00		Morrow, S. T. D.	2,700 00	587 05
Jackson, G. F.....	2,700 00		Motherwell, T. B.	2,400 00	540 71
Jackson, H. W.....	3,600 00	360 02	Muirhead, G. M.	2,700 00	
Jackson, W. A.....	3,120 00	733 44	Mundy, T. J.....	3,800 00	1,649 45
Jamieson, O. S. (Oct. 1)...	2,400 00		Munroe, J. C. (June 1) ..	3,000 00	669 64
Johnson, C. A.....	3,000 00		Murray, A. R.	3,900 00	753 45
Johnson, G. A.....	2,700 00		Nelson, J. E.	3,000 00	1,850 47
Johnson, H.....	3,600 00		Newington, G. W.	3,120 00	
Johnston, J. R.....	2,400 00	1,245 75	Newman, F. J.	3,120 00	1,010 36
Jones, F. J. (Mar. 31)....	2,700 00		Nicholson, S. R.	2,700 00	
Jones, R. M.....	2,700 00	1,005 46	Nickel, C. W. (May 1) ..	2,700 00	
Kay, R.....	2,400 00		Noiseaux, J. A. L.	3,300 00	
Kearns, J. F.....	2,700 00		(May 7)		
Kee, J. B.....	2,700 00		Oano, E. E.	2,700 00	733 48
Kent, W. F.....	3,000 00		O'Brien, R. A.	2,700 00	
Kent, W. H. (Nov. 1)....	3,000 00		O'Hara, D. W.	2,400 00	
Kenty, H. J.....	2,700 00	455 18	Ohlke, F. R.	3,000 00	461 10
Kew, J. H.....	3,000 00	1,301 04	Olson, G. S.	3,300 00	
Kilgore, T. H.....	2,700 00		Orr, K. H.	3,300 00	363 67
Kimber, G. W. (Feb. 28) .	2,400 00		O'Toole, E. P.	2,400 00	1,613 18
King, R. H.....	2,700 00		Paddon, N.	3,300 00	2,401 00
Kynch, V. H.....	2,400 00		Page, B. W.	3,500 00	
Lamont, E. C.....	3,600 00	1,467 16	Parkinson, H.	2,700 00	1,828 66
LaRue, J. P.....	3,120 00		Patrick, F. G.	3,900 00	915 13
Lavoie, G.....	4,000 00	1,195 77	Payne, J. S. R.	3,300 00	
Leask, C. W.....	3,600 00	568 67	Pelton, G. H.	3,600 00	
Ledoux, J. C.....	2,700 00		Perry, A. J. (Apr. 4)	2,700 00	
Lee, C. E.....	3,120 00		Philp, R.	2,700 00	
Lee, J.	4,140 00		Pleau, P. (Mar. 6)	3,300 00	
Letourneau, C. E.....	2,400 00		Porter, J. M.	3,120 00	2,309 29
Livingstone, J. V.....	3,600 00	2,614 60			

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Presseault, L. E. (June 4)	2,700 00		Storey, G. L.	2,400 00	
Preston, L. D.	3,600 00	1,498 94	Strickland, M. L.	2,700 00	702 38
Pretsell, L. A.	3,120 00	1,128 83	Sullivan, L. B.	3,120 00	
Pridham, H. A. (June 1) .	2,400 00		Sutherland, J. M.	2,520 00	
Puckett, W. B.	4,140 00	1,907 94	Sutherland, K. W.	3,000 00	628 75
Quinn, M. G.	2,700 00		Tanner, B. H.	3,600 00	333 91
Raeburn, C. G. (July 8) .	3,600 00		Taylor, E. D.	3,500 00	852 04
Raydon, S. J.	2,700 00		Taylor, J. T.	3,000 00	390 67
Reburn, E.	2,400 00		Taylor, P.	4,140 00	
Redpath, O. C.	3,000 00		Thomas, G.	3,120 00	
Reeves, J. A.	2,400 00	472 27	Thomson, E. G.	2,700 00	
Reid, J.	2,700 00	523 48	Thorne, K. P.	3,000 00	
Reid, W. A.	3,000 00		Thornhill, A. M.	3,000 00	1,765 45
Reid, W. M.	2,700 00	850 35	Tighe, E.	5,400 00	
Rennic, M. S. (May 26) .	2,700 00		Tillett, A. B.	3,120 00	
Richards, H.	3,300 00	835 47	Tinker, H. E.	2,700 00	
Ricketts, G. P. (Sept. 1)	2,700 00		Tipple, S. V.	2,400 00	
Riley, W. H.	3,120 00	1,583 70	Toal, W. H.	2,400 00	
Rintoul, F. W.	2,700 00	674 60	Tomlinson, J. (June 13) .	2,700 00	365 03
Rioux, C. M.	2,700 00		Tremblay, F.	2,700 00	880 07
Rittinger, A. V.	2,400 00	308 00	Tubman, W. J.	2,700 00	1,102 35†
Robson, E. N. (Dec. 1)...	4,000 00		Turnbull, J.	3,600 00	1,557 73
Robson, H. S.	2,700 00		Turner, E. B.	2,700 00	
Rock, H. L.	2,700 00		Tweltridge, T. H.	2,400 00	962 80
Rombough, R. E.	2,520 00		Tyner, J. H.	2,400 00	
Ross, H. M.	3,600 00	1,014 16	Ure, R. W.	3,500 00	
Russell, H. C.	2,700 00	1,533 67	Vallee, R.	2,700 00	
Russell, J. A.	3,120 00		Vander Haeghe, J. G. ...	3,120 00	951 88
Scott, J. M.	3,000 00		Van Houten, C. W.	2,400 00	
Scott, R. D.	3,120 00		Veitch, J. B.	2,700 00	1,476 19
Seaborn, W. R.	4,140 00	435 60	Viger, G.	2,700 00	
Seale, A. C.	3,000 00	497 08	Wagstaff, F. L.	2,700 00	2,555 00
Shaver, R. A.	3,120 00		Wallace, A. S.	3,120 00	
Shaver, R. F.	3,120 00	1,101 82	Wallis, G. B.	2,700 00	1,248 10
Shearns, F. T.	5,400 00	865 76	Walton, F. H.	2,700 00	
Sheppard, E. J.	3,120 00		Walton, W. D.	3,000 00	
Skinner, G.	2,700 00		Watson, J. R.	2,520 00	
Slater, R.	3,300 00	631 02	Wellein, A. H.	3,300 00	1,631 53
Smith, C. H. M.	2,400 00		Wellein, H. (Oct. 1) ...	4,140 00	
Smith, D. M.	2,400 00		White, H. O. (Mar. 1) ..	3,300 00	1,078 21
Smith, G. E.	2,700 00		Wilding, A.	5,100 00	
Smith, H. R. H.	3,120 00		Williams, W. E. (May 7)	2,700 00	
Smith, R. E.	3,000 00	1,018 11	Wilson, E. L. (Mar. 1) ..	3,120 00	
Smith, W.	3,000 00	1,056 30	Wilson, H. P.	2,400 00	
Smyth, N.	2,400 00		Wilson, H. R.	3,120 00	
Snow, F. J. (June 22) ...	2,400 00		Wilson, W. T.	4,440 00	330 24
Spicer, J. M. M.	2,700 00		Winstanley, H.	3,400 00	1,501 88
Sprague, D.	4,800 00	337 85	Wolfe, P. B.	2,700 00	
Sprigings, W. C. R.	2,520 00		Wood, J. P.	2,700 00	
Sproule, J. B.	2,400 00		Woodill, L. P.	2,400 00	1,262 85
Staines, H. A. (Sept. 1) ..	3,120 00	552 55	Wright, R. A.	2,700 00	
Stapleton, E. S. (Oct. 7) .	4,800 00	759 97	Wright, R. H.	2,800 00	634 67
Stephens, G. H.	3,120 00		Wright, R. I.	3,000 00	
Sternschein, A. A.	3,120 00	2,028 72	Wright, W. H.	2,400 00	
Stewart, D.	3,120 00		Wyllie, W.	3,120 00	
Stockwell, E. A.	3,900 00	911 44	Wynd, G. D.	2,520 00	
Stone, F. M. (Feb. 1) ...	3,000 00	1,189 10	Zoppi, F. R. (May 1) ...	2,800 00	

† Travelling expenses paid from Vote 65.

A The following employees, whose salary rates were under \$2,400 on that date, received travelling expenses of \$300 or over. The salaries of a number of these employees were paid from Vote 65; D. Adams, \$435.26; W. G. Addison, \$466.18; E. Ast, \$887.05; J. A. Botsford, \$577.01; E. A. Bullock, \$453.44; R. E. Bray, \$414; M. Carroll, \$882.76; G. H. Colson, \$1,485.76; F. L. Couling, \$558.32; I. C. Cushing, \$764.37; P. E. deRepentigny, \$1,018.85; J. Doyle, \$487.85; H. J. Emke, \$332.96; M. C. Fahey, \$623.74; T. K. Fleming, \$803.03; C. Fortin.

\$398.77; J. H. Fortin, \$1,799.20; A. T. Frazer, \$2,190; L. B. Glover, \$3,285; A. R. T. Harragin, \$514.45; M. C. Hickey, \$374.44; D. Hill, \$398.72; G. Hill, \$387.96; W. W. Holcombe, \$1,551.13; J. K. Hutchinson, \$789.56; T. D. Irvin, \$823.13; T. A. Jaffray, \$342.60; L. A. Kearney, \$1,080; E. J. Kirby, \$679.69; M. Lachaine, \$547.67; R. G. Leslie, \$923.75; G. Maynard, \$1,070; W. D. McAllister, \$898.80; A. McAndrew, \$391.41; E. McAndrew, \$391.36; J. O. McDonell, \$336.64; M. McNeeley, \$810.30; C. J. McRae, \$487; H. Millington, \$2,190; B. Minskip, \$2,550; W. T. Morrow, \$1,009.58; H. M. O'Brien, \$658.02; R. S. Pickell, \$1,635.90; J. G. H. Putnam, \$306.20; D. Reid, \$389.49; H. J. Reid, \$384.90; G. Reny, \$1,709.05; J. L. Rocque, \$1,526.35; D. H. Ross, \$475.60; S. S. Spicer, \$480.71; H. B. Smith, \$1,314.75; A. M. Starratt, \$1,247.76; P. F. Taylor, \$731.08; B. Therrien, \$2,113.43; R. Trudel, \$455.70; F. Turnbull, \$575.35; D. L. Westrop, \$2,555; H. G. Wodehouse, \$440.32; S. T. Yuar, \$546.07.

B Payments were made to the Department of Public Printing and Stationery.

C Payments were made to the International Business Machines Co., Limited.

D Supper allowances were authorized by Treasury Board for certain branches at a rate of 75 cents for each three hours of overtime, and the total expenditure for that purpose was \$6,564.40. By branches, the payments were: Dependents Allowance and Assigned Pay, \$3,003; National Revenue—Taxation Division, \$290.25; Munitions and Supply, \$4.15; National Defence—Army Services, \$1,730.25, Air Services, \$1,536.75.

In connection with the organization, co-ordination and audit of war accounting activities, payments were made under authority of various Orders in Council as follows: Haskell, Elderkin and Company, \$6,827.50; Kris A. Mapp, \$365.50; McDonald, Currie and Co., \$2,595.89; Peat, Marwick, Mitchell and Company, \$1,878.91; P. S. Ross and Sons, \$1,500.

Suppliers receiving \$5,000 or more: Canadian National Telegraphs, \$11,297.94; Dominion Government—Post Office Department, \$10,578.52.

Allotment: Expenses of Administration, Employees' Plan—Victory Loans.....	200,000 00
Expenditures.....	\$ 183,565 45

The work involved in recording instalment payments and issuing, registering (where necessary) and mailing Victory Loan bonds in respect of certain members of the public service of Canada is handled by this Department. The salaries of the additional staff and other expenses in this connection were paid from this allotment.

As of March 31, 1945, there were 161 salaried employees being paid from this account. Travelling expenses paid to R. L. Casselman are included in the amount shown under Vote 47.

Allotment: Employees' Plan Victory Loans—Replacement of bonds lost in mails and reimbursement of accounts incorrectly charged with repayments.....	7,885 00
Expenditures.....	\$ 371 08

Payment was made under authority of P.C. 18/6000 of August 1, 1944.

Allotment: Expenses of co-ordinating officer for Public Service 6th Victory Loan.....	1,500 00
Expenditures.....	\$ 1,341 30

Allotment: Expenses of co-ordinating officer for Public Service 7th Victory Loan.....	3,700 00
Expenditures.....	\$ 3,429 96

These allotments were authorized to meet expenses involved in the co-ordination of the various canvassers, the organizing of committees and dealing generally with campaign problems.

B. J. Roberts, the co-ordinating officer, received travelling expenses of \$426.45 from the first allotment and \$515.40 from the latter.

Allotment: To provide for losses of remittances for War Savings Certificates and Losses of War Savings Stamps or proceeds from the sale of same in accordance with the terms of P.C. 11/7359 of August 19, 1942.....		8,000 00
Expenditures.....	\$	6,338 25

Expenditures are payments to the Bank of Canada as authorized by P.C. 11/7359, August 19, 1942, of bona fide claims for (a) remittances for War Savings Certificates lost in or stolen from the mail, and (b) losses in post offices, by fire or theft, of War Savings Certificates, War Savings Stamps or of proceeds from the sale thereof.

Allotment: To provide for miscellaneous small losses which have occurred as an unavoidable consequence of the method of selling and distributing War Savings Stamps, War Savings Certificates or Victory Bonds.....		2,000 00
Expenditures.....	\$	1,381 11

Payments were made under authority of P.C. 56/6181, August 4, 1943.

Allotment: National War Finance Committee—To reimburse employees of Canadian Fine Tools Company Limited, Montreal, for the amount deducted from their pay to apply to the purchase of Victory Loan Bonds.....		625 18
Expenditures.....	\$	625 18

Payment was made under authority of P.C. 20/1981 of March 24, 1945.

Allotment: National War Finance Committee—To reimburse employees of Colonial Industries Company Limited, Montreal, for the amount deducted from their pay to apply to the purchase of Victory Loan Bonds.....		1,667 00
Expenditures.....	\$	1,667 00

Payment was made under authority of P.C. 19/1981 of March 24, 1945.

Allotment: National War Finance Committee—To reimburse employees of the Frontenac Electrics Limited, Montreal, for the amount deducted from their pay to apply to the purchase of Victory Loan Bonds.....		150 00
Expenditures.....	\$	150 00

Payment was made under authority of P.C. 43/2247 of April 4, 1945.

Allotment: National War Finance Committee—To reimburse the Receiver General of Canada (War Savings Certificates Suspense Account) for the amount of a cheque drawn by Victoria Motor Boat and Repair Works Ltd. (since declared bankrupt) and forwarded by them to the Registrar, War Savings Certificates, covering deductions from salaries of their employees for purchase of War Savings Certificates		96 00
Expenditures.....	\$	96 00

Payment was made under authority of P.C. 44/2247 of April 4, 1945.

Allotment: Expenses of Dominion Provincial Conference 1944—Preparation, etc.		100,000 00
Expenditures.....	\$	78,584 80

The above allotment was authorized by P.C. 21/1555 of March 2, 1944, to meet the preparatory expenses of a proposed Dominion-Provincial Conference.

As of March 31, 1945, there were 16 salaried employees being paid from this account.

D. B. Barr received travelling expenses of \$466.67.

Payments totalling \$44,213.08 were made to James C. Thompson & Company for assistance in the preparation of public finance statistics for the Cabinet Committee on Dominion-Provincial Relations.

Allotment: Expenses of Overseas Cheque Adjustment Branch.....	5,615 00
Expenditures.....\$	5,613 10

These expenditures represent salaries and office expenses of the Overseas Cheque Adjustment Branch. As at March 31, 1945, there were 4 employees paid from this account.

Allotment: To provide for the expenses of a Commission of Enquiry to investigate and report upon the application of income and profits tax measures to organizations operated on a co-operative or mutual basis.....	50,000 00
Expenditures.....\$	41,533 17

Under authority of P.C. 8725 of November 16, 1944, the following members were appointed to act as Commissioners: The Honourable E. M. McDougall (Chairman), B. N. Arnason, G. A. Elliott, J. M. Nadeau, J. J. Vaughan.

Salaries (at per diem rates shown in parentheses) were paid to: The Honourable E. M. McDougall, \$2,675 (\$25); B. N. Arnason, \$2,450 (\$25); G. A. Elliott, \$2,775 (\$25); J. M. Nadeau, \$4,025 (\$50).

Counsel fees amounting to \$9,050 were paid to Burchell, Smith, Parker and Fogo for the services of E. T. Parker.

Travelling expenses of \$300 or over were paid to: B. N. Arnason, \$1,199.12; J. A. Chapdelaine (included under Department of External Affairs, Vote 36); G. A. Elliott, \$1,403.20; T. S. Hubbard, \$702.76; The Honourable E. M. McDougall, \$1,219.86; J. M. Nadeau, \$967.13; E. T. Parker, \$1,202.74; G. W. Ross, \$793.49; R. R. Stroh, \$939.16; J. J. Vaughan, \$1,131.35; H. D. Woods, \$1,463.53.

Allotment: To provide for the expenses of a Commission of Enquiry to examine into and report upon certain problems arising under income taxation and the levy of succession duties in Canada.....	30,000 00
Expenditures.....\$	23,322 35

Under authority of P.C. 8679 of November 13, 1944, W. C. Ives (Chairman), D. A. MacGibbon and M. W. Mackenzie were appointed to act as Commissioners. Under authority of P.C. 8740 of November 16, 1944, salaries at the rate of \$25 and \$50 per diem respectively were paid to W. C. Ives (\$3,025) and McDonald, Currie & Co. for M. W. Mackenzie (\$2,350).

Counsel fees amounting to \$7,910 were paid to G. W. Auxier. R. A. Whitman received \$3,077.30 in connection with reporting of proceedings.

Travelling expenses of \$300 or over were paid to: G. W. Auxier, \$1,270.56; W. C. Ives, \$1,083.20; D. A. MacGibbon, \$858.83; McDonald, Currie & Co., for M. W. Mackenzie, \$438.42.

Allotment: Housing Conversion Program—Conversion of large dwelling buildings into multiple housing units

	Allotments	Expenditures
A Administration		
Salaries.....	187,000 00	183,466 41
Cost of Living Bonus and Other Pay-list Items.....	16,000 00	15,371 43
B Ottawa and Vicinity.....	390,000 00	223,039 84
C Vancouver, Victoria and Nanaimo.....	1,467,000 00	1,324,978 72
D Toronto.....	251,000 00	112,761 39
E Hamilton, St. Catharines and Brantford.....	412,500 00	364,654 33
F Montreal and Quebec.....	1,567,000 00	1,453,778 53
G Kingston, Trenton and contiguous municipalities.....	165,500 00	115,118 32
H Windsor, Sarnia and contiguous municipalities.....	94,500 00	60,891 27
I Halifax, Moncton, Saint John and contiguous municipalities.....	30,000 00	1,700 83
J Edmonton, Calgary, Winnipeg and contiguous municipalities.....	231,000 00	196,885 86
	\$4,811,500 00	\$4,052,646 93

A more detailed breakdown of the above expenditures follows:

	Administration	Rents	Conversion Costs	Maintenance	Total
A	198,837 84				198,837 84
B	13,995 06	22,638 85	166,256 89	20,149 04	223,039 84
C	8,625 51	71,238 16	1,157,455 58	87,659 47	1,324,978 72
D	3,757 61	10,335 35	90,861 75	7,806 68	112,761 39
E	1,722 66	18,473 39	327,829 87	16,628 41	364,654 33
F	10,928 22	98,530 85	1,296,394 51	47,924 95	1,453,778 53
G	3,608 03	4,368 11	104,374 03	2,768 15	115,118 32
H	3,393 49	3,208 34	53,494 95	794 49	60,891 27
I	1,085 02		615 81		1,700 83
J	8,563 65	657 84	182,181 77	5,482 60	196,885 86
	<u>\$ 254,517 09</u>	<u>\$ 229,450 89</u>	<u>\$3,379,465 16</u>	<u>\$ 189,213 79</u>	<u>\$4,052,646 93</u>

Funds made available under the above allotments were used to alleviate an acute shortage of housing accommodation in certain urban areas by the conversion of suitable large dwellings into multiple housing units. The original authorities restricted the estimated expenditures to \$1,500 per dwelling unit, but P.C. 5392 of July 13, 1944, amended this restriction by authorizing an estimated expenditure of not over \$2,000 per unit for units containing more than 1 bedroom.

A As of March 31, 1945, there were 121 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Arnold, A.	\$ 3,120 00	\$ 1,945 52	Lapointe, P. E.	3,120 00	
Arnold, S. R.	2,520 00		Leblanc, L.	3,120 00	
Brotherston, L. A.	2,400 00		Matchett, L. L. (May 30) ..	4,800 00	
Buchanan, R. R.	2,520 00		*Mathieson, D. (Nov. 3) ...	2,700 00	
Callahan, M. J.	2,400 00		Mathieson, R. (Dec. 24) ...	2,400 00	
Christian, E. W.	2,400 00		McNeill, W.	2,400 00	
Clark, F.	2,400 00	554 20	Morris, L.	2,400 00	
Cote, F.	2,400 00		Newman, W. (June 4)	2,400 00	
Davidson, J.	3,600 00	1,004 34	*Perram, H. C.	3,240 00	419 62
Dixon, M. G.	3,120 00	1,808 03	Porter, R. R.	2,400 00	475 84
Dudley, J. E.	4,500 00		Proctor, G.	2,400 00	322 10
Eastwood, J. M.	2,520 00		*Raymond, E.	3,000 00	1,177 23
Ferguson, H. M.	2,400 00		Reed, D. J.	3,120 00	
Ferguson, H. R.	2,520 00	1,482 68	Ritchie, J. C.	2,520 00	1,878 70
Galbraith, J. S.	5,400 00	2,790 36	Rowley, J.	2,400 00	
Gerson, S.	3,120 00		Sutherland, W.	3,120 00	993 66
Glover, H. (July 31)	4,500 00		Vickers, A.	2,520 00	
Grenon, E.	2,400 00	918 70	Wasson-Tucker, A.	3,120 00	
Holcomb, W. H. (Jan. 12) .	3,120 00	384 00	Young, J. H.	3,120 00	
Lainchbury, A. J.	2,520 00	794 70			

The following employees whose salary rates were under \$2,400 on that date received travelling expenses of \$300 or over: A. Godard, \$672.67; G. A. W. Morrison, \$319.90; T. W. Sharpe, \$305.18; E. M. Hay (included under Vote 50).

B-J Under the provisions of various Orders in Council, the Minister of Finance was authorized to acquire by lease, usually for a term of five years with the privilege of renewal, buildings suitable for conversion into multiple housing units. The individual authorities, and the maximum liability of the Crown under each, are shown below. Figures in parentheses indicate the number of buildings that may be acquired where such qualification is included in the Order in Council.

B P.C. 2641, April 1, 1943 (10), \$50,000; P.C. 4579, June 4, 1943 (40), \$200,000; P.C. 6812, August 30, 1943 (50), \$250,000; P.C. 9381, December 7, 1943, as amended by P.C. 1101 of February 20, 1945, \$500,000.

C P.C. 4579, June 4, 1943 (50), \$250,000; P.C. 7889, October 12, 1943, and P.C. 8305, October 26, 1943 (100), \$500,000; P.C. 3252, May 2, 1944, as amended, for equipment, supplies and furniture required for the operation of the Ritz Hotel, Victoria, the total amount of such purchases not to exceed \$20,000; P.C. 6814, August 29, 1944, included the city of Nanaimo in this district; P.C. 7742, October 6, 1944, \$1,000,000.

- D P.C. 4892, June 17, 1943 (50), \$250,000; P.C. 524, January 28, 1944, \$500,000.
 E P.C. 6812, August 30, 1943, as amended by P.C. 9015, November 23, 1943 (50), \$250,000; P.C. 7745, October 6, 1944, as amended by P.C. 2907, April 24, 1945, \$130,000.
 F P.C. 6812, August 30, 1943, \$500,000; P.C. 259, January 24, 1944, \$500,000; P.C. 7713, October 6, 1944, \$500,000.
 G P.C. 9015, November 23, 1943, as amended by P.C. 8307, October 30, 1944, \$250,000.
 H P.C. 7324, September 20, 1943, \$250,000; P.C. 9015, November 23, 1943, included the City of London in this district.
 I P.C. 7324, September 20, 1943, \$250,000.
 J P.C. 7324, September 20, 1943, as amended by P.C. 3365 of May 4, 1944, \$250,000; P.C. 9015, November 23, 1943, included the City of Fernie in this district; P.C. 7744, October 6, 1944, \$150,000.

Suppliers and contractors receiving \$5,000 or more: Allan & Viner Construction Company, Limited, \$121,637.11; Amyot, Bouchard & Rinfret, \$5,205; Thomas A. Andre, \$27,160.29; Anguish & Whitfield Limited, \$11,095.81; Armstrong Company, Limited, \$85,475.48; Arrow Kirk Coal Company, Limited, \$11,611.17; Associated Construction Company, \$16,114.60; P. Aubry, \$26,327.73; R. J. Austin, \$19,457.77; B. C. Electric Railway Company, Limited, & B. C. Power & Gas Company, Limited, \$19,645.73; Beach Foundry Limited, \$5,873.06; J. W. Bell, \$9,606.80; James Bodie Construction Company, Limited, \$10,203; Bourque Electrique Limitee, \$9,896.40; G. Brooke, \$32,887.70; E. D. Brunet & Son, \$25,906.18; C. Carpenter & Company, Limited, \$53,937.46; Magloire Cauchon Limited, \$23,354; Eugene Chalifour, \$180,681.79; Clairson Construction Company, \$43,212.38; Thos. Cochren, \$11,840.54; W. H. Cooper Construction Company, Limited, \$9,249.93; Crowe-Foulds Bldg. Company, \$11,738.92; F. E. Cummings, \$20,228.78; Agostino D'Ambrosio, \$13,870.54; Joseph Day, \$6,231.50; A. Deslauriers & Fils Limitee, \$69,570.42; Diethers Limited, \$8,567.72; Dominion Oilcloth & Linoleum Company, Limited, \$5,024.63; East & Masson, \$32,492.05; The T. Eaton Company, Limited, \$11,717; Evans & Warner, \$5,640.03; H. P. Falls, \$26,237.39; J. S. Fleming, \$17,627.50; Alex. Gair, \$16,063.74; S. D. Gameroff, \$29,801.32; A. H. Garrett, \$5,305.92; General Steel Wares Limited, \$11,399.18; Alphonse Gratton Incorporated, \$24,910.56; Great West Electric Limited, \$6,690.95; J. L. Guay & Frere Limitee, \$153,269.63; Halse-Martin Construction Company, Limited, \$26,816.40; Roy Heintz, \$5,400; Kenneth Hems-worth, \$54,574.41; Jack Henson, Jr., \$10,663.30; E. J. Hunter, \$16,633.07; Inlaid Floor Company, \$5,067.98; Iroquois Fuel Importers Limited, \$6,120.30; J. & M. Construction Company, \$55,919.94; Eugene Jinchereau, \$47,342.98; Jack Jones, \$25,030.52; Kelvinator of Canada Limited, \$17,433.65; O. Kemprud, \$20,507.87; George Kerr, \$9,490.97; V. L. Leigh, \$44,139.42; Luney Bros. Limited, \$59,396.31; Wm. E. Mackay, \$7,891.14; Marwell Construction Company, Limited, \$317,343.15; La Cie Martineau Electrique Limitee, \$20,226.44; McLennan, McFeely & Prior Limited, \$51,978.12; The Merchants Coal Company, \$5,074.32; A. F. Miller, \$23,363.79; Moffats Limited, \$6,014.54; James More & Son, \$5,879.98; G. Moxham, \$12,062.69; W. Newman & J. Fraser, \$5,308.86; J. H. Nicolls, \$6,034.71; Albert Noel, \$65,091; Northern Electric Company, Limited, \$25,553.68; E. P. Oliver, \$8,676.90; Olmsted & Parker, \$47,570.84; C. Ottewell, \$49,679.22; Parkdale Homes Development Corporation, \$73,784.87; F. Pilon, \$150,023.71; Emile Plante & Company, \$12,000; J. A. Pollard, \$6,268.55; Poudrier & Boulet Limitee, \$12,759.34; J. L. E. Price & Company, Limited, \$21,779.80; Ruddy Freeborn Company, Limited, \$17,300.22; Schultz Construction Company, Limited, \$15,887.99; L. G. Scott, \$5,645.62; S. R. Sewell, \$15,480; Shawnigan Lumber Yards Limited, \$5,485.20; J. K. Sinclair, \$66,595.36; H. S. Smith, \$7,776; P. Smith, \$9,484.18; Stephen F. Robarts Limited, \$5,980.10; Archie Sullivan, \$45,901.08; Syndicat de Construction Moderne, \$53,779.80; Harry Thompson Limited, \$79,488.94; Joseph Turcotte, \$105,303.90; J. H. Turvey Electrical Company, \$5,572.79; City of Vancouver, \$5,210.78; A. Vickers, \$23,271.15; J. Vickers, \$21,768.41; A. Weller & Company, Limited, \$9,805.14; G. H. Wheaton, \$33,127.98; The Winnipeg Supply & Fuel Company, Limited, \$10,200; George Clark Wright, \$18,496; W. H. Yates Construction Company, \$87,309.22; J. D. Young & Apperley, \$14,391.57.

Allotment: To provide under authority of P.C. 56/8550 of November 8, 1944, for payment to the Unemployment Insurance Fund in settlement of contributions due to the said Fund and unpaid by reason of the provisions of Order in Council P.C. 104/4860 dated June 9, 1942.....		940,000 00
Expenditures.....	\$	940,000 00

The payment is in lieu of contributions due under the Unemployment Insurance Act but which were not paid in respect of temporary employees in certain branches and departments of the Public Service of Canada during certain periods of their employment subsequent to June 30, 1941.

Allotment: To provide for payment of Premiums on the purchase of Dominion of Canada Registered Stock.....		15,000 00
Expenditures.....	\$	13,506 66

Expenditures are payments for premiums on certain securities, held by residents of the United Kingdom, which were redeemed in the present fiscal year. The following table shows the value of securities redeemed and the amount of premiums paid thereon:

Securities	Amount redeemed	Premiums paid
3½ per cent 1950-55	134,076 67	3,443 25
3½ per cent 1958-63	46,614 67	1,427 87
4 per cent 1953-58	90,481 05	8,635 54
	<u>\$ 271,172 39</u>	<u>\$ 13,506 66</u>

Allotment: Old Age Pensions including Pensions to the Blind—Dominion Government's share of pensions.....	8,800,000 00
Expenditures.....	<u>\$8,787,820 86</u>

Under authority of P.C. 6367 of August 10, 1943, the Minister of Finance entered into agreements with the governments of the several provinces, whereby, to meet wartime conditions, monthly pension payments were increased by an amount not exceeding \$5, the Dominion Government assuming 75 per cent of the additional cost.

Payments were made as follows:—

	Old Age Pensions	Pensions to the blind	Total
Alberta	499,215 89	11,010 59	510,226 48
British Columbia	675,236 34	14,917 31	690,153 65
Manitoba	837,434 30*	24,101 73*	861,536 03
New Brunswick	544,151 36	33,018 26	577,169 62
Nova Scotia	623,597 58	29,190 18	652,787 76
Ontario	2,498,092 84	67,565 82	2,565,658 66
Prince Edward Island	62,316 54	4,402 36	66,718 90
Quebec	2,156,425 47	108,371 61	2,264,797 08
Saskatchewan	583,085 60	15,108 94	598,194 54
North West Territories	578 14		578 14
	<u>\$8,480,134 06</u>	<u>\$ 307,686 80</u>	<u>\$8,787,820 86</u>

* Dominion Government's contributions for the period Sept. 1, 1943 to March 31, 1944 amounting to \$288,541.49 are included in these payments.

The amounts shown above are incorporated in the statement of these pensions on page F—12.

Allotment: Wartime Prices and Trade Board, Administration.....	13,725,000 00
Expenditures.....	<u>\$12,719,983 29</u>

A distribution of expenditures follows:

Salaries	8,801,274 12
Travel	888,376 20
A Printing	438,226 51
B Stationery	100,503 06
C Telephones	222,369 72
D Telegrams	57,674 94
E Legal and Audit	272,429 73
F Advertising	648,607 09
G Postage	236,894 23
H Freight and Express	28,061 93
I Local Ration Boards	471,590 46
J Ration Coupon Banking	460,892 71
K Sundries	93,082 59
	<u>\$ 12,719,983 29</u>

The Wartime Prices and Trade Board was constituted by P.C. 2516, September 3, 1939, under authority of the War Measures Act, 1914 "to provide safeguards under war conditions against any undue enhancement in the prices of food, fuel and other necessities of life, and to ensure an adequate supply and equitable distribution of such commodities." From September 3, 1939, to December 1, 1941, the Board's activities were confined to selective controls of supplies and prices. The overall price ceiling became effective December 1, 1941, under authority of P.C. 8527, November 1, 1941, establishing the "Maximum Prices Regulations" and the powers of the Board to administer the ceiling were broadened by P.C. 8528, November 1, 1941. The "Maximum Rentals Regulations" were authorized by P.C. 8965, and the "Wartime Leasehold Regulations" by P.C. 9029, both dated November 21, 1941. The terms of the "Maximum Prices Regulations" stipulate that the highest price at which any person may sell any goods, or services defined in the regulations, is the highest lawful price at which he sold those goods or services during what is known as the "basic period"—September 15 to October 11, 1941—unless the Wartime Prices and Trade Board has ordered otherwise. To maintain equitable and orderly distribution of goods in short supply, the Board has issued a number of orders to regulate distribution, and administers coupon rationing of various food items. To assist the Board in controlling prices and maintaining supply, four companies wholly owned by the Crown, have been incorporated: Commodity Prices Stabilization Corporation Limited, Wartime Food Corporation Limited, Canadian Wool Board Limited and Wartime Salvage Limited. Assistance is given through payment of subsidies, modification or remission of duties and taxes, and government bulk purchasing when the "squeeze" cannot be absorbed or offset by trade and industry.

As of March 31, 1945, there were 5,235 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Abel, R. B.	\$ 3,300 00	\$ 402 08	Bagshaw, F. B.	2,800 00	
Ablett, E. V. (Sept. 18) .	3,000 00		Bailey, F. R.	2,400 00	
Adams, H. B.	3,600 00		Baker, H. C.	3,500 00	
Adams, J. I.	3,000 00	606 78	Ballantyne, J. A. (Nov. 9)	3,000 00	
Adams, R. M.	5,000 00		Bambridge, G. H.	2,400 00	619 30
Alexander, G. P.	2,400 00		Barbeau, R.	2,520 00	
Allan, G. F.	2,820 00		Bark, W. A. (July 1)	7,000 00	
Allan, H. M.	3,600 00		Barlow, C. H.	2,400 00	
Allard, B.	2,400 00	464 98	Barnes, C. W. B.	2,400 00	
Allen, E. M.	2,600 00	504 30	Baron, A. H.	3,000 00	
Allen, J. A.	2,520 00		Barr, F. H. (June 20)	3,000 00	
Alsaker, O. S.	4,000 00	561 80	Barratt, P. H.	3,000 00	
Amiro, D. J.	2,400 00		Barrett, D. D.	3,000 00	
Anderson, G. J.	3,000 00		Barter, S. P. S.	2,700 00	753 51
Anderson, H. D. (June 22)	2,400 00		Bason, G. F.	2,400 00	
Anderson, J. B. (Dec. 1) .	2,400 00		Baudouin, J. H.	2,400 00	
Andrews, J. D.	2,400 00	931 99	Baulch, B. L.	2,400 00	
Anger, H. D.	7,500 00		Bavin, C. H.	5,000 00	
Anglin, S. E.	2,600 00	346 06	Baylis, R. E.	3,600 00	
Anstis, J. M. R.	4,500 00	1,876 05	Bayly, C. J.	3,000 00	
Arbour, J. E.	2,400 00		Bazin, J. A.	2,700 00	
Arbuthnot, T. E.	2,700 00		Beach, C. L.	2,500 00	330 05
Arcand, M.	2,400 00	1,397 14	Beaudin, R.	2,400 00	619 49
Archambault, M.	2,400 00		Beaudoin, J. P. R.	2,700 00	1,518 33
Archard, A. S.	3,300 00	339 37	Beaudoin, L. R. (May 1) ..	4,200 00	
Archer, K. E.	3,600 00	311 41	Beaulieu, R.	2,400 00	
Archibald, C. P. (June 12)	4,200 00		Beaumier, O.	2,400 00	911 93
Archibald, J. M.	2,400 00		Beauparlant, R.	2,400 00	
Archibald, J. W.	2,700 00		Bechard, V.	2,400 00	
Armand, A.	3,000 00		Becker, H. G.	2,400 00	790 41
Armour, R. H. (Jan. 9) ..	2,400 00	1,152 65	Beehler, F. V.	2,820 00	
Armstrong, H. L.	3,000 00		Behm, H. F. C.	2,400 00	719 93
Armstrong, J. I.	4,500 00	439 18	Belanger, C. B. (Nov. 25) ..	2,400 00	
Armstrong, S. M.	2,400 00		Bell, O. H.	3,600 00	1,166 25
Arnold, J.	5,000 00	394 83	Bell, P. G.	2,400 00	532 74
Aseltine, H. S.	2,400 00	311 58	Bell, R. T. R.	2,400 00	
Ashbourne, E. L.	5,400 00	334 43	Belleville, H. J.	2,400 00	552 23
Atkins, J.	5,000 00	2,760 69	Bennetts, M. J.	2,400 00	
Backhouse, H. (Mar. 1) .	2,400 00	809 78	Beresford, S.	2,700 00	313 50

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bergeron, J. P.....	2,700 00		Burrows, R. B.....	2,400 00	
Bergithon, C. (July 3)....	4,300 00		Butler, C. F.....	3,600 00	
Bernier, J. A. (Mar. 5)....	3,000 00		Butler, J. J.....	2,400 00	
Bertrand, J. G.....	4,200 00	507 20	Butt, F. C.....	5,200 00	2,129 92
Binks, E. U.....	3,000 00		Butterworth, W. R.....	2,700 00	
Binney, W. R.....	4,000 00		Cadrin, L. P.....	3,500 00	
Bisson, A. M.....	2,700 00		Cadrin, P. T.....	4,000 00	422 56
Black, D. M.....	2,400 00	465 72	Calder, C. C.....	3,600 00	
Blackett, D. W. H.....	2,700 00	528 60	Caldwell, B. A. C.....	3,600 00	
Blair, C. H.....	4,200 00		Callinan, T. J (Jan. 8)....	2,400 00	
Blais, J. F.....	2,700 00		Cameron, B.....	3,000 00	418 35
Blay, G. G.....	3,000 00		Cameron, C. D. (Sept. 18).	3,600 00	
Blondal, B.	2,400 00		Cameron, J. P.....	2,400 00	
Blouin, J. A.....	2,400 00	485 68	Cameron, R. B.....	3,000 00	
Blue, N. R.....	2,700 00		Campbell, D.....	3,000 00	
Bodel, J. H. (Feb. 1)....	3,000 00		Campbell, J. E.....	3,000 00	1,322 26
Boisvert, J. G. A.....	2,400 00		Campbell, L. D. (May 22).	3,600 00	
Boivin, J. E.....	2,700 00		Campbell, R. I. (Feb. 1)..<	2,400 00	
Bolduc, L.	2,400 00		Campbell, T. B.....	2,400 00	
Bond, H. S.....	3,000 00	1,078 26	Campbell, W. S.....	4,500 00	391 85
Bonnard, E. D. (Nov. 1)...	2,400 00		Campeau, A.....	2,400 00	
Booth, C. H.....	3,000 00		Cannon, W. J.....	2,500 00	
Booth, E. E.....	2,400 00		Cantin, J. C.....	2,400 00	
Borduas, F.....	2,400 00		Carey, H. D.....	2,400 00	
Borradaile, P. H (Feb. 22).	4,500 00	474 47	Carnegie, H.....	2,400 00	
Boulanger, E. L.....	2,400 00	592 99	Carpenter, E. W. (May 1)	6,500 00	
Boulet, S.....	2,700 00		Carr, R. C. (Jan. 8).....	4,800 00	
Bourassa, J. C.....	2,400 00		Carroll, W. J.....	3,000 00	634 75
Boyle, E. A.....	3,300 00		Carter, E. O.....	2,400 00	
Bradley, C. K.....	2,700 00	424 92	Carter, J. S. (Jan. 2).....	3,600 00	
Brawley, C. J.....	3,120 00		Carter, K. LeM.....	2,500 00	
Brazier, C. W.....	4,000 00	1,036 89	Cassault, J. G.....	3,120 00	
Bremner, B. M.....	3,000 00	724 70	Castonguay, J.....	2,700 00	
Bridgman, R. A.....	2,400 00		Cater, S.....	2,400 00	800 70
Brimblecombe, E. D.....	4,500 00	1,436 15	Cavers, W. A.....	3,000 00	
Britnell, G. E. (Nov. 1)...	5,000 00	434 97	Cawker, S. L.....	2,400 00	
Brittain, J. H.....	5,000 00	1,359 68	Chadwick, N. S.....	2,400 00	
Broadfoot, J. A.....	2,400 00	315 05	Chambers, E. J.....	4,500 00	2,309 38
Brocklesby, R. E.....	4,500 00	658 99	Chambers, J. W.....	2,400 00	
Broderick, J. M.....	3,600 00	320 94	Champagne, G. A.....	2,400 00	880 16
Brodie, A. T. (June 1)....	3,900 00		Charlton, L. R.....	4,000 00	
Brodie, J. H.....	2,400 00		Chartrand, R. L. (Feb. 1)..<	2,700 00	
Broley, L. L.....	2,700 00		Chevalier, L. (Sept. 18)...	2,820 00	
Brook, T. J.....	4,300 00	1,185 89	Chisholm, J. T. G.....	3,000 00	
Brooks, G. S.....	4,500 00	798 28	*Chown, W. F. (June 1)....	3,780 00	
Brossard, J. C.....	2,400 00	327 20	Christensen, G. B. (July 6).	2,400 00	799 91
Brown, D. F.....	2,400 00		Christie, P. G.....	2,400 00	
Brown, E. A.....	3,240 00		Christie, R. C.....	2,400 00	
Brown, F. L.....	2,400 00		Clancey, E. C.....	2,700 00	
Brown, G. G.....	4,500 00	1,643 07	Clark, C. E.....	3,000 00	
Brown, G. M.....	2,400 00		Clark, W. E.....	2,400 00	
Brown, H.....	5,000 00	852 23	Clarke, O. L.....	2,400 00	1,261 66
Brown, H. A.....	4,200 00	829 21	Clement, P. D. (July 17)...	2,700 00	
Brown, J. P.....	2,400 00		Climo, T. A.....	5,000 00	839 67
Brown, S. W.....	2,820 00		Close, J. F.....	5,000 00	1,433 92
Bryan, G. J.....	3,600 00	648 20	Colclough, A. R. Y.....	2,400 00	
Bryant, C. A.....	2,400 00	303 85	Coleman, B. R.....	2,700 00	
Bryant, J. S.....	2,700 00		Coleman, J. G.....	4,200 00	1,887 79
Brydges, J. J.....	2,700 00	638 50	Collier, W. E.....	2,520 00	
Buchanan, D. (Oct. 13)....	2,400 00		Collins, A. C.....	2,820 00	
Bunn, H. R.....	2,520 00		Collins, H. G.....	3,000 00	
Bunnell, A. E. K (July 24).	2,400 00		Colthurst, H. N.....	4,200 00	
Burgess, A. L. (Jan. 6)....	3,000 00		Complin, E. B.....	5,000 00	
Burleigh, N. S.....	2,700 00		Congdon, W. A.....	2,400 00	1,636 12
Burley, H. G.....	3,500 00		Conrad, C. A.....	2,400 00	
Burroughes, F. E.....	3,600 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Cook, A. E. (Jan. 15).....	2,613 00		Dickey, H. B.....	2,700 00	332 29
Cook, W.....	3,000 00		Dietrich, F. H. (Mar. 5)...	3,600 00	664 30
Cooper, T. E.....	4,000 00	746 36	Dinsmore, G.....	4,800 00	
Cormier, I. L. (July 24)....	2,400 00		Dion, S. L.....	3,600 00	
Cormier, J. E.....	3,600 00		Dionne, J.	3,300 00	
Cornellier, P. E.....	2,400 00		Dix, M. B.....	3,000 00	429 34
Cossey, C. A.....	2,400 00	688 29	Dixon, W. A.....	2,400 00	1,165 32
Costigane, C. S.....	3,300 00		Dobson, J. H. (Nov. 1)....	2,400 00	
Cote, J.....	2,400 00	340 86	Dodson, P. J.....	2,500 00	330 71
Couch, H. B.....	2,520 00	735 35	Dodds, R. G.....	3,000 00	702 63
Cowan, A. G.....	2,700 00	498 79	Doherty, R. A.....	2,400 00	
Cowley, A. W. (Mar. 20)...	3,000 00		Donaldson, B. E.....	2,700 00	
Cox, G. W. (July 3).....	2,700 00		Doner, A. G.....	3,300 00	379 59
Craig, F. W.....	2,400 00	441 54	Donahue, W. T.....	2,700 00	
Cranston, W. C.....	4,500 00	1,111 93	Doran, G. E.....	3,600 00	
Crighton, G. D.....	2,700 00	402 74	Dostie, A.	3,420 00	331 85
Croft, J. R.....	6,900 00	636 36	Douglas, C. L. M.....	5,200 00	3,416 87
Cross, F. W.....	2,700 00		Douville, C. E.....	3,000 00	312 06
Crowley, D.....	3,600 00		Dowler, F. A.....	2,400 00	
Cruise, F.....	2,700 00	767 90	Dowrey, W. R.....	5,000 00	
Cullen, J. A.....	3,600 00		Doyle, P. E.....	3,000 00	
Cumming, C. F.....	3,000 00		Drouin, J. P. E.....	2,400 00	843 95
Cummings, H. L.....	5,400 00		Dube, H. J.....	2,800 00	
Cunliffe, H. W.....	3,000 00		Dubin, C. L. (Nov. 1)....	2,400 00	
Cunningham, R. A.....	3,500 00		Dubois, J. A.....	2,400 00	
Curran, M. N.....	2,400 00		DuBoyce, R. M. H.....	2,400 00	
Currie, D.....	3,000 00		Dubrule, P. L.....	2,400 00	
Currie, F. R.....	5,600 00		Ducharme, J. A.....	2,520 00	367 43
Daignault, A.....	2,400 00		Ducharme, W. E.....	3,500 00	454 80
Daigneault, L.....	2,400 00	509 74	Duffett, W. E. (July 1)...	3,700 00	
Daigneault, L. R.....	4,500 00	941 74	Dufour, J. R. (Jan. 22)...	2,500 00	908 94
Dakin, A. P.....	2,400 00		Duggan, H. O.....	2,400 00	
Dale, E. R.....	2,700 00		Duncan, M. S.....	2,700 00	
Dalglish, G. E.....	3,300 00	778 90	Dunn, J.....	2,400 00	
D'Aubin, A. T. (May 1)...	2,800 00		Dunning, G. G.....	3,600 00	
Davidson, J. G.....	3,000 00	441 95	Dunning, H. C.....	2,400 00	
Davidson, W. A.....	3,000 00		Dupont, R.....	2,400 00	327 68
Daville, R. B. J. (May 15).	2,400 00		Dupuis, P.....	3,000 00	
Davis, A. (May 1).....	2,400 00		Dussault, J. V.....	2,400 00	
Davis, O. O. (Nov. 1)....	2,400 00		Dussault, M.....	3,000 00	
Davy, R. F.....	2,700 00		Eagleson, J. E.....	3,000 00	
Daw, P. F. (Dec. 9).....	2,400 00		Earle, C. W.....	2,400 00	
Day, K. W.....	3,000 00	513 95	Earle, R. S.....	3,120 00	
Deachman, T. C.....	2,700 00		Easton, R. L. (Dec. 18) .	3,600 00	800 93
Deacon, W. A.....	4,500 00		Eaton, F. H.....	2,600 00	
Dean, J. S.....	2,400 00		Ecclestone, A. E.....	2,400 00	522 00
Deblois, G. S.....	2,400 00		Eddy, A. M.....	2,472 00	2,882 85
Decary, P. R.....	2,400 00		Edgar, S. R.....	4,000 00	
de la Durantaye, C. F.....	3,600 00	795 98	Edge, A.....	4,000 00	
Delagrave, A.....	3,000 00		Edge, H. P. A.....	6,000 00	
Delany, H. R. (Mar. 1)....	3,600 00	313 60	Ellerton, W. P.....	2,550 00	
Delf, J. H.....	2,700 00		Elliot, F. C. F.....	2,700 00	
Demers, A.....	3,600 00		Elliott, A. L.....	2,400 00	
Demers, J. H.....	2,400 00		Elliott, S. G.....	2,400 00	704 08
Dent, J. H.....	2,400 00		Ellis, J. B.....	3,000 00	
Desaulniers, J. V.....	6,000 00		Elworthy, R. T.....	4,800 00	
Deschatelets, J. P.....	2,700 00		Emmerson, J. B.....	2,400 00	
Desgroseliens, C. H.....	3,000 00		Ensom, B. E.....	3,000 00	
(Sept. 18)			Ewart, M. E. (Feb. 15) .	2,400 00	
Desilets, J. A.....	2,400 00	1,097 43	Falardeau, P. C.....	4,500 00	
Desloges, J. V.....	2,700 00		Fales, F. S. (Oct. 10) ...	2,400 00	932 56
Desnoux, E.....	3,500 00		Falls, E. G. (July 7)	2,400 00	343 33
Desnoyers, J. A.....	3,000 00	519 10	Farquhar, A. T. G.....	3,000 00	
Desroches, J. P.....	3,000 00		(Jan. 27)		
Dickenson, J. F.....	2,700 00		Farr, A. R.....	2,400 00	1,359 36

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Farr, G. D.	4,200 00	650 87	Gardam, M. G. H.	2,700 00	
Fauteux, L.	3,600 00		Gardhouse, G. (May 1) .	2,400 00	
Feilde, J. F.	2,400 00	1,529 75	Garland, G. N.	2,400 00	
Feldt, M.	3,000 00		Gasse, A. J.	3,000 00	
Fenton, J. G.	3,000 00		Gaucher, P. E.	2,400 00	2,289 73
Ferguson, A. D.	4,200 00		Geddes, R.	8,000 00	2,665 13
Ferguson, G. H.	2,400 00		Geldart, W. J.	2,820 00	
Ferguson, J. E.	5,000 00		Gelly, J. L. E. V.	4,200 00	1,242 74
Ferguson, J. G.	2,400 00		Gendreau, H. W.	2,400 00	
Ferguson, M. McQ.	3,600 00		Genest, C. H. (Sept. 20)	2,400 00	
Ferland, P.	2,700 00		Gerald, W. T. (Sept. 18)	2,400 00	
Fingland, L. A.	3,300 00		Gibb, J.	3,000 00	674 89
Finlayson, G. D.	2,400 00	429 69	Gibbons, N. L.	2,400 00	
Fisher, R. H.	2,400 00		Gibbs, C. C.	2,400 00	
Fisk, G. H.	6,000 00		Gibson, J. D.	5,650 00	
Flanagan, O. L.	3,300 00		Gibson, T. W.	3,000 00	
Flegg, H. G.	3,600 00		Giddens, M. (Jan. 15) ...	3,000 00	440 30
Fletcher, F. E.	3,600 00		Giffin, C. R. J.	2,520 00	703 77
Fletcher, G. C. (Mar. 1) .	3,500 00		Gifford, G. M. (Jan. 1) .	5,000 00	
Flint, C. (June 19)	3,300 00		Gilchrist, R. S.	4,740 00	464 14
Flynn, J.	3,600 00	357 44	Gillespie, A. M.	3,000 00	
Follett, G. W.	2,400 00	469 25	Gillespie, A. R. (Sept. 16)	3,600 00	
Food, B. A.	2,700 00		Gillespie, G. A. (Oct. 10)	3,600 00	
Foran, P. F.	2,800 00		Gillespie, W.	4,200 00	2,595 35
Forbes, R. F.	3,000 00		Gillis, E. J.	2,700 00	
Force, E. H.	2,400 00		Gilmore, M. P.	3,600 00	
Forest, L.	2,400 00		Gilmour, A. A.	2,400 00	
Forgues, O. (Sept. 18) ...	2,400 00		Girard, G.	3,300 00	
Forrester, J. A.	2,400 00	843 83	Girard, H. (June 1)	2,820 00	
Forsythe, A. W.	2,500 00		Girard, J. A.	2,400 00	342 45
Forsythe, R. M.	2,400 00		Giroux, J. R.	4,200 00	
Fortin, R.	2,400 00		Glasse, H. F.	2,400 00	
Fosbrooke, H. J.	3,000 00		Goble, L. L.	2,400 00	
Foster, C. J.	2,700 00		Godber, F.	2,400 00	452 26
Foster, M. E.	2,700 00	865 00	Godbout, G. (Sept. 13) ..	2,400 00	
Foster, R. A.	2,400 00	671 70	Godbout, J. A.	2,700 00	
Foster, R. L.	2,700 00	625 49	Godbout, R. E.	5,000 00	443 30
Fournier, C. E.	2,400 00	2,393 64	Gold, E. R.	5,000 00	1,209 94
Fournier, J.	2,820 00		Goldecke, W. F.	5,000 00	
Fournier, J. O.	2,400 00	714 10	Golumbia, M.	4,000 00	
Fowler, Ralph M.	3,500 00		Goodburn, W. P. (Sept. 18)	3,960 00	
Fowler, R. M.	8,000 00	2,318 51	Goodfellow, W. S. (Mar. 19)	3,000 00	
Fox, E. J.	4,800 00	392 14	Goodison, G. A.	2,400 00	383 41
Fram, J. W.	2,640 00		Gordon, S.	2,700 48	
Francis, C. A.	3,000 00		Gordon, T. D.	3,300 00	
Frank, J. N.	4,200 00		Gougeon, I. V.	2,400 00	1,882 69
Franks, L. L.	2,700 00		Gould, W. C.	3,000 00	
Fraser, A. M.	2,400 00		Grabill, D. L. (May 15)...	5,400 00	
Fraser, J. L.	3,240 00	1,168 94	Graham, W. F.	3,000 00	408 65
Fraser, J. S. (Nov. 1) ...	4,800 00	1,058 76	Graham, W. H.	2,400 00	
Fraser, S. J.	3,000 00		Grant, D. J.	3,900 00	
Free, T. G.	2,400 00	358 03	Graves, M. F.	2,400 00	
Freeman, G. H.	5,000 00	555 30	Gray, W. W.	2,400 00	611 66
Freeman, R. B.	2,400 00		Graybiel, R. A. (Dec. 6)...	2,700 00	
Fremont, J.	2,400 00		Green, H. C.	3,600 00	315 20
Friend, J. E.	3,300 00		Greenway, R. W.	2,700 00	
Frost, F. K. (Sept. 1) ...	2,400 00		Greenwood, A. W.	2,400 00	
Fyfe, M. H.	4,200 00		Grier, J. A. (Mar. 6)	5,000 00	
Gagne, R.	2,820 00		Grisdale, F. S.	7,200 00	1,175 05
Gagne, S. L.	2,640 00	1,726 26	Grundy, G. E.	4,500 00	783 25
Gagnon, A.	3,600 00	359 80	Gunn, J. D.	2,400 00	745 99
Gallagher, G. B. (Aug. 1)	3,000 00	390 75	Hale, F. W. G. (June 1)...	3,600 00	
Gallup, R. W.	5,000 00	929 45	Hall, F. W.	3,000 00	
Gantz, A.	3,000 00		Hall, H. D.	3,000 00	
Garand, H.	3,600 00		Hall, R. B.	3,600 00	310 82

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Hall, T. L.	4,200 00		Ince, G. H.	4,200 00	403 35
Hamel, B. E.	2,400 00	473 76	Ingram, W. R.	6,000 00	
Hamilton, W. M.	3,300 00		Inns, H. J.	6,000 00	
Hammond, H. W.	2,400 00		Irish, A.	4,800 00	
Hammond, M.	3,600 00		Irving, R.	2,400 00	
Hanlan, J. D.	5,000 00		Ives, T. G.	2,600 00	
Hanley, C. L.	2,400 00		Jackson, A. H.	3,600 00	
Hanson, J. M. (Sept. 18) ..	2,400 00		Jackson, J. A.	4,000 00	628 36
Harding, M. H.	2,700 00	320 68	Jackson, S. G.	3,300 00	
Harding, P. S.	3,000 00		James, E. T.	3,500 00	
Hardy, E. (Dec. 7)	2,400 00		James, R. W. (Mar. 15)	3,400 00	1,945 76
Hargreaves, E. J.	5,400 00	2,714 69	James, W. C.	6,000 00	
Harlow, R. A.	3,000 00		Jamieson, E.	2,400 00	
Harper, C. T.	3,000 00		Jamieson, E. P.	2,400 00	
Harris, R. W.	3,000 00	1,782 56	Jarvis, J. M.	2,400 00	1,015 56
Harrison, H. R.	5,000 00		Jeffrey, S. A. (Mar. 1)	2,400 00	1,406 00
Harrison, H. S. (July 24) ..	3,000 00		Jeffreys, E. A. (Dec. 6)	5,000 00	530 92
Hart, A. W. (Oct. 5)	3,000 00		Jewett, K. R.	2,700 00	
Hart, D. S. (Oct. 2)	6,000 00	407 93	Jobin, J. A.	2,400 00	
Hartman-Jorgensen, F. R. ..	2,400 00		Johnson, A. W.	3,600 00	437 18
(Oct. 2)			Johnson, C. F. G.	3,500 00	
Harvey, K. W.	5,000 00	2,443 52	Johnson, L. I.	2,400 00	
Harvie, K.	2,400 00		Johnson, R. F.	3,600 00	1,772 41
Hatheway, M. M.	2,700 00	497 02	Johnson, R. M.	4,500 00	658 33
Hawkins, T.	2,700 00		Johnston, D. W. (Oct. 1) ..	2,820 00	
Hazeland, A. J.	5,200 00	3,537 37	Johnston, J. F.	3,654 00	544 69
Head, A.	2,520 00		Johnston, K.	2,700 00	
Healy, W. J. (Aug. 15)	3,600 00		Johnston, M. M.	2,400 00	1,394 93
Heather, A. O.	5,000 00	2,881 93	Johnstone, J. B.	2,400 00	
Heckbert, H. R.	2,400 00	1,468 41	Johnstone, J. M.	2,700 00	701 55
Hemond, C. E.	2,400 00	822 98	Johnstone, W. J.	2,400 00	
Henderson, A. M.	8,000 00	1,114 14	Jolicoeur, J. H.	2,400 00	1,588 37
Henderson, J. C.	3,000 00		Jolly, A. E.	2,400 00	
Henderson, W. T. R.	3,600 00	364 76	Jones, C. S.	3,000 00	1,204 09
(Oct. 7)			Jones, E. L.	2,400 00	862 81
Hendry, C. S.	2,400 00		Jones, P. G. (Feb. 1)	3,600 00	308 48
Henrichon, J. E.	2,700 00		*Jones, S. (Apr. 19)	4,500 00	
Herbert, A. (Feb. 21)	2,400 00		Jost, W. H.	4,200 00	1,191 28
Hetu, J. F. X.	2,400 00		Judd, A. M.	2,400 00	
Hewitt, C. H.	2,700 00		Jukes, M. E. (Feb. 15)	2,400 00	312 47
Hewitt, G. W.	2,700 00		Julien, M.	2,820 00	
Higgins, H. M.	4,000 00	341 25	Julien, R.	3,000 00	
Hillier, S. H.	2,700 00	583 74	Kalmakoff, M.	4,200 00	643 86
Hind, L. J.	2,400 00	478 98	Kee, F. N.	2,700 00	1,587 33
Hoben, R. D.	2,400 00		Kellond, H. W.	3,600 00	861 68
Hoffman, H. B.	4,800 00	686 22	Kelly, P. T. (Jan. 2)	2,400 00	
Hogarth, C. G.	2,880 00	2,739 37	Kemp, H. R.	6,300 00	
Holder, S. L.	3,000 00		Kendall, S.	2,400 00	
Holman, T. H. V.	3,000 00		Kennedy, D. K.	4,000 00	
Holmes, E. E.	2,640 00		Kent, J. L.	2,820 00	1,708 73
Holtby, T. C.	2,400 00		Kent, W. J.	3,000 00	661 72
Hopper, E. L.	2,500 00		Kenwyn, R.	2,820 00	300 40
Hopper, M. S.	3,300 00	575 85	Kenward, A. T.	2,400 00	
Horton, E. A. (Jan. 1)	6,300 00	918 34	Keyes, W. C. (Aug. 7)	4,200 00	
Houlden, G.	2,700 00		Kidd, W. V. (Oct. 12)	3,600 00	
Housey, J. E.	3,000 00		Kieffer, J. E. H. M.	3,600 00	
Houston, G. F.	3,900 00		King, A. (Mar. 12)	3,120 00	
Howard, N. H. S. (May 10)	3,900 00		King, H.	4,800 00	
Hubbard, G. D.	2,400 00		King, H. B.	4,800 00	
Hughes, F. H.	2,400 00	432 09	Kirby, R. M. (Jan. 2)	2,700 00	
Hughes, J.	2,700 00		Kirkwood, R. A.	2,400 00	
Hughes, R. J. E.	3,300 00	424 15	Knott, J. M.	2,400 00	345 01
Hunter, G. C.	2,500 00		Knox, R. M.	2,820 00	361 58
Hutchison, F. F.	2,400 00		Korenberg, G.	2,400 00	
Hyndman, E. B.	2,400 00		Labbe, N. A.	2,400 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Labelle, A.....	3,000 00		Linzey, P. H.....	2,520 00	304 05
Lackey, W. C.....	4,500 00	1,652 82	Lister, G. A.....	4,500 00	389 98
Lafave, R. B.....	3,000 00	637 35	Lithwick, S. (Aug. 4)....	3,000 00	
*Lafleur, R. (Mar. 12)....	2,400 00		Little, D. J.....	2,400 00	
Lafreniere, J. H.....	2,400 00		Little, W.....	4,000 00	
Lalande, J. A.....	2,400 00	911 13	Lobley, O.....	8,000 00	3,120 20
Lalonde, E. A.....	3,000 00	1,111 81	Logan, E. H.....	3,300 00	
Lamarche, J. A.....	2,400 00		London, I.....	2,700 00	
Lamarche, J. P. (Nov. 1) ..	3,600 00		Loree, H. S. (Nov. 1).....	4,000 00	
Lambert, W. F.....	2,400 00	710 96	Love, J. C.....	2,640 00	305 10
Lamon, F. E.....	3,120 00	509 76	Lovell, G. R.....	2,400 00	
LaMountain, E. L.....	3,600 00		Lowe, M. C.....	7,000 00	3,360 66
Lamoureux, L.....	2,400 00	1,802 21	Lowrey, H. C.....	3,000 00	398 03
Landry, A.....	2,700 00	437 96	Lugsdin, S. G.....	2,400 00	
Lang, A. A. (Sept. 1).....	3,000 00	1,164 56	Lumb, C. A. (Sept. 13)...	4,200 00	
Lang, O. W.....	2,400 00		Lumsden, G. J. S. (Feb. 9)	2,400 00	
Langdon, H. D. (Oct. 1)...	5,000 00		Lumsden, T. B.....	2,400 00	
Langford, H. E.....	3,750 00	784 28	Lussier, M. A.....	2,400 00	
Langis, J. C. G.....	2,640 00		Lymburner, J. A.....	2,700 00	
Lanoix, G.....	2,400 00		Lyons, A. L.....	2,500 00	1,128 50
Lapierre, L.....	2,400 00		Lyons, K. M. (Sept. 1)....	3,900 00	
Lapointe, G. E.....	3,000 00		MacAlpine, N. A.....	2,400 00	
Lapp, M. W.....	3,600 00	1,836 97	MacAuley, G.....	2,400 00	
LaRue, A. (Oct. 15).....	2,700 00		MacDonald, A. E.....	2,400 00	
Latremouille, G. A. (Feb. 1)	2,400 00		MacDonald, A. P.....	2,400 00	1,016 90
Laughed, L. E.....	3,000 00	402 60	MacDonald, E. C. (Aug. 18)	2,760 00	
Laursen, C. (Sept. 1).....	3,000 00	1,053 61	MacDonald, J. M. (May 23)	5,400 00	
Lawson, W. H.....	2,520 00		MacDonald, V. M.....	3,000 00	
Leach, H. M. (Jan. 12)....	2,400 00		MacDonald, W. D. (June 15)	2,820 00	
Leah, H.....	2,400 00		MacDougal, B. A.....	4,500 00	
LeBel, A. M. (Nov. 1)....	3,600 00		MacDougall, W. J.....	2,400 00	433 40
LeBel, B. (June 1).....	2,640 00		MacEachern, M. E.....	3,000 00	
LeBlanc, F. (Jan. 22).....	2,400 00		MacFarlane, D. L. (Aug. 25)	4,000 00	
LeBlanc, J. N. G. (June 7).	2,400 00		MacFarlane, J. A.....	2,760 00	
LeBlanc, R.....	3,600 00		MacInnes, F. G.....	3,600 00	
LeBon, L.....	2,700 00		MacIntyre, E. F.....	2,520 00	
LeBourdais, D. M.....	4,000 00		MacKay, H.	4,200 00	
Leckie, W. G.....	3,000 00		MacKay, R. S.....	3,600 00	
Lecouteur, A. C. (Dec. 1) ..	3,000 00		MacKeigan, I. A.....	4,200 00	
Leduc, G.....	2,400 00		MacKenzie, C. T.....	4,254 00	
LeDuc, O.....	2,820 00		†MacKenzie, D. G.....	8,000 00	3,228 60
Leduc, O. D.....	3,000 00		MacKenzie, J. T. (Sept. 1).	4,200 00	
Lee, W. S.....	5,500 00	588 80	MacKenzie, M. W. (May 1)	8,200 00	
LeGallais, J. P.....	3,500 00		Mackey, G. A.....	3,000 00	807 14
Legare, A. H. (June 22)...	3,000 00		Mackie, A. R.....	4,500 00	667 20
Legge, S. C.....	3,300 00		Mackie, J. A.....	3,300 00	
Lehberg, A. S.....	3,500 00		MacKinnon, G. T.....	3,000 00	1,349 82
*Lehberg, F. H.....	3,260 00		Macklem, G. C.....	2,400 00	
Leigh, F. S.....	5,000 00		MacLachlan, A. G.....	2,800 00	
Leishman, R. S.....	2,400 00	306 39	(Oct. 15)		
Leithead, J. T.....	3,000 00		MacLeod, W. N.....	3,335 00	1,047 43
Lemelin, C.....	2,400 00		MacNab, F. F.....	3,600 00	472 64
Lennox, R. B. (Sept. 18) ..	2,400 00		MacOdrum, C. G.....	4,000 00	596 20
Leonard, C. A. (Jan. 1)...	4,000 00		MacPherson, J. A.....	2,700 00	
Leonard, L. A.....	2,700 00		(Sept. 18)		
Leroux, J. D.....	2,400 00		Macpherson, M. C.....	2,400 00	571 55
Lesage, R.....	3,300 00		MacQuarrie, W. A.....	3,000 00	
Levack, D. H.....	2,400 00	667 12	(Sept. 18)		
Leveque, H. C.....	2,400 00	508 30	MacRae, D. C. (May 1)...	2,400 00	
Levesque, E.....	2,700 00	639 78	MacRostie, D. C.....	3,800 00	1,247 71
Levis, G. B. (Dec. 12)....	3,600 00		Madson, M. E.....	3,300 00	426 59
Levy, I.....	3,000 00		Maguire, E.	3,120 00	
Levy, S. C.....	2,400 00		Maher, T. J.....	3,000 00	
Lewis, L. H. (Sept. 18) ..	3,600 00				
Liddell, W. A.....	3,600 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Mahoney, M. J. (Jan. 4)...	2,400 00		McMaster, D. S.	4,500 00	
Main, R. W.	3,300 00		McMaster, W. J.	3,000 00	
Mainguy, L.	2,400 00		McMichael, N.	2,600 00	
Manley, P.	4,200 00		McMorran, T. F.	5,000 00	405 82
Mansell, R. K.	2,400 00	676 20	McMullen, H.	3,000 00	
Manson, M. A.	3,000 00		McPhillips, W. H.	5,000 00	
Mantle, W. F.	3,000 00	1,916 18	McQueen, R. A.	3,600 00	
Marien, J. L.	3,420 00		McRae, R. F.	2,400 00	
Marriseau, J. A.	2,400 00		McSweeney, G. W.	3,600 00	570 96
Marsh, E. J.	4,200 00	2,189 20	McTavish, F. D.	2,820 00	378 52
Marshall, D. H.	3,000 00	338 40	McVicar, K. (Dec. 19)...	2,400 00	
Marshall, T. A. (Dec. 26) ..	2,400 00		Megan, F. C.	3,000 00	
Martel, J. L.	2,400 00		Meldrum, G. R. (Oct. 2)...	3,000 00	
Martin, C. W. (Dec. 1)....	2,520 00		Menard, J. P. A.	2,400 00	1,881 37
Martin, J. M.	4,500 00	528 08	Mercier, A.	2,400 00	356 26
Martin, J. R.	4,200 00	2,476 06	Merkley, A. D.	2,700 00	415 30
Martin, W. E. C.	4,500 00		Merrick, J. L.	2,520 00	
Martyn, A. D.	2,820 00	1,971 15	Messervy, R. B. (May 6) ..	2,400 00	
Marwick, J. R.	5,000 00		Messier, J. A. (Aug. 2)....	2,400 00	
Mason, D. E.	2,400 00		Michaud, A. L.	2,400 00	
Mason, D. W.	2,820 00	451 55	Michaud, J. S.	2,400 00	591 43
Masson, W. G.	4,500 00		Miles, E. B.	2,700 00	
Mathers, F. D. (Nov. 1)...	6,000 00	928 42	Miller, G.	3,500 00	
Matheson, J. C.	2,500 00		Miller, G. S.	3,600 00	480 88
May, A.	6,000 00	1,845 27	Miller, H. C. (Dec. 11)....	3,720 00	
May, A. S.	5,000 00	745 07	Millington, F.	3,000 00	1,396 08
Maynard, N. C.	3,000 00	1,202 40	Mitchell, C. H.	6,000 00	773 22
McAfee, H. M. (Sept. 18) .	2,400 00		Mitchell, F. L.	6,000 00	802 25
McAllister, C. B.	3,000 00		Mitchell, R. S.	3,000 00	
McCallum, H. A.	4,200 00		Mitchell, W. H.	2,400 00	355 14
McCallum, L. C.	2,400 00		Moffat, C. L. G. (Aug. 17) .	3,600 00	896 08
McCannel, D. A. (Dec. 23)	3,600 00		Moffat, G. W.	3,000 00	454 79
McCarthy, D.	3,600 00		Moffat, H. W.	2,400 00	
McClure, G.	4,000 00		Moffat, R. E.	4,200 00	
McCowan, S.	3,720 00	697 59	Moffat, W. L.	2,820 00	
McCrae, K. C.	5,000 00	1,842 91	Mogan, J. C.	2,400 00	
McCrae, W. H. (Sept. 18) .	3,000 00	328 88	Molesworth, G. N.	6,000 00	491 30
McCullough, E. E.	2,700 00		Montambault, A.	2,520 00	
(Feb. 15)			Monteith, C. L.	2,400 00	
McCutcheon, L. (Sept. 18) .	3,600 00		Montgomery, M. P.	2,700 00	718 72
McCutcheon, M. W.	10,000 00	2,659 19	Moore, F. R. (Aug. 1)....	3,000 00	
McDaniel, E. B.	2,400 00		Moorehouse, L. S. (July 1) .	3,018 24	
McDiarmid, J. S.	3,500 00		More, J. H.	2,400 00	
McDonald, C. H.	2,400 00		Morfitt, W. A.	2,400 00	
McDonald, G. C.	2,400 00		Morin, J. O.	3,000 00	
McEwen, J. W.	2,400 00		Morrison, A. D. (Oct. 4)	2,700 00	
McFarlane, A. R. (Dec. 1) .	2,400 00		Morrow, E. S.	2,520 00	
McGeer, D. F.	2,820 00		Moscovitch, M. A.	3,000 00	325 38
McHugh, J. (Dec. 1)	3,000 00		Moscovitch, S.	2,400 00	
McIntosh, J. A.	2,640 00		Moussette, M.	3,000 00	
McIntosh, R. B.	3,000 00		Moxley, J. F.	2,820 00	446 69
McIntosh, W. S.	2,500 00		Moyer, C. S.	3,000 00	
McIntyre, A. M.	3,600 00		Moynagh, J.	3,000 00	
McIntyre, G. D.	3,500 00		Mulcair, J.	2,400 00	
McIntyre, W. P.	3,300 00		Mullan, J. W.	3,000 00	
McKee, C. G.	3,300 00	1,613 30	Murchison, C. A. L.	5,000 00	
McKibbin, H. E. (Oct. 17)	3,000 00		(Apr. 14)		
McKinley, L. A.	3,600 00	413 57	Murphy, G.	2,700 00	
McKnight, D. H. (Mar. 19)	3,500 00		Murray, W. H. (Mar. 12)	2,400 00	
McLaughlin, C. R.	2,400 00		Musselman, F. K.	2,400 00	937 52
McLean, E. K. (Nov. 1)...	3,000 00	2,207 63	Nadeau, J. P.	5,000 00	1,142 26
McLellan, H. O. (Mar. 6) ..	3,000 00		Nadeau, L. E.	5,400 00	1,078 85
McLeod, J. W. (Dec. 1)...	3,600 00	1,891 55	Nadeau, P. A.	2,400 00	
McLeod, R. A.	3,720 00	1,612 28	Nash, R. F. (Jan. 15) ...	3,000 00	
McManus, J. P.	2,820 00		Nason, W.	5,000 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Neate, A. J.	2,700 00		Petapiece, D. K.	3,120 00	
Needham, C. A.	2,500 00		Petch, Z. H.	3,300 00	
Neill, J. D.	3,600 00		Pettigrew, J. G. (Nov. 1)	2,820 00	
Neilsen, K. P. A.	5,000 00		Phelan, W.	3,000 00	
Nelson, J. L.	3,300 00		Phipps, E. E.	3,600 00	526 46
Newark, A. J.	2,400 00	1,952 52	Picard, G. H. (June 1) .	3,000 00	
Newman, W. J. (May 8)	2,400 00		Piche, E.	2,400 00	1,566 65
Nicholl, A.	3,000 00	455 92	Piche, M. (May 29)	4,000 00	325 86
Nicholson, A.	2,700 00		Picotte, J. V.	2,400 00	
Nicoll, S. B. (Sept. 18) ..	3,600 00		Pincott, G. S.	6,000 00	
Noble, R. D.	4,000 00	407 44	Plamondon, L. P.	5,400 00	555 97
Noon, F. J.	3,000 00		(Dec. 18)		
Norman, A. L.	3,300 00		Plumptre, A. F. W.	8,000 00	4,826 51
North, J. W. (Jan. 3) ..	3,300 00		Pollock, W. R.	4,500 00	1,243 25
Norton, N. C.	3,300 00		Poole, A. R.	2,400 00	459 42
Nyberg, C. A.	2,400 00	779 75	Poole, T. C.	2,400 00	421 76
O'Brien, J. E.	3,600 00	1,102 10	Pope, W. L. A.	3,300 00	1,001 51
O'Brien, J. L.	2,600 00		Porteous, J. W. (Jan. 16)	3,100 00	
Ogilvie, G. M. (Jan. 2) .	2,700 00		Poupart, A.	4,500 00	
O'Grady, W. (May 22) .	3,600 00		Precious, H. E.	2,400 00	
Old, E. H. (Sept. 18) ...	2,700 00		Prevost, L.	2,400 00	
Oldaker, H. J.	3,600 00		Puffer, H. G.	2,400 00	700 37
Oliver, E. J.	4,000 00		Purdy, S. J.	2,400 00	
Orr, D.	2,520 00		Quinlan, J. J.	3,000 00	
Ortiz, R. (Aug. 8)	2,400 00		Quinn, H. J. (Dec. 11) ..	2,400 00	
Ouvard, J. de la S.	2,400 00	1 441 44	Racette, L. C.	2,400 00	856 18
Ouvard, R. J. E.	3,000 00	361 51	Racey, D. B.	3,000 00	363 65
(Sept. 6)			Racine, P. (Mar. 1)	3,600 00	
Oxner, W. C.	4,000 00		Rainbow, J. W.	5,000 00	582 87
Paget, E. B.	4,200 00		Raley, G. E.	6,000 00	332 95
Pahlen, N. (Jan. 1)	3,600 00	540 07	Ramsay, A. G.	3,000 00	
Painter, R. H. E.	3,600 00	478 56	Randall, L. C.	3,000 00	
Palmer, A. W.	3,600 00		Ranger, P. P.	3,120 00	
Palmer, L. (May 1)	2,400 00		Rawn, C. E.	2,400 00	
Palmer, M. B.	5,580 00		Regan, J. P.	3,500 00	1,569 26
Panneton, J. J.	3,300 00		Reid, M.	2,951 00	621 68
Paquet, F.	2,820 00	865 25	Reid, V. J.	3,000 00	329 85
Paradis, H. J. P.	2,400 00		Renault, J. R.	2,400 00	
Pare, M. L. (Jan. 2)	2,400 00		Rennie, G. H. (May 1) .	7,000 00	
Parent, H.	4,200 00	806 95	Renton, A.	2,700 00	
Parent, Herve	2,400 00		Reynolds, E. B.	3,600 00	932 41
Parker, A. D.	2,400 00		Reynolds, F. O.	3,000 00	
Parker, A. G. (Mar. 6) ..	4,200 00		Rhind, C. E.	3,300 00	928 64
Parker, E. M.	5,000 00	612 43	Rice, C. W.	3,000 00	469 15
Parkinson, E. T. (Sept. 18)	2,400 00		Richard, P.	3,120 00	
Parkinson, J. F.	5,000 00	369 79	Richard, Z.	2,400 00	482 65
Parkinson, R. M.	4,500 00		Riches, T. H.	2,400 00	338 92
Parsons, A. H.	2,400 00	1,102 14	Richmond, S. (Sept. 19) ..	2,400 00	
Pascoe, J. E.	4,200 00	469 30	Ridler, A. A.	4,000 00	
Patchell, J. B.	2,520 00		Rigby, G. E.	2,400 00	427 69
Patterson, I. L. (Jan. 8)	2,700 00		Riley, R. L.	3,000 00	
Patterson, R. E. (Aug. 29)	3,016 00		Rinfret, E. G.	5,000 00	
Paul, A. S. M. (Mar. 17)	4,000 00		Riopol, L.	2,400 00	
Paupst, K. N. (Jan. 16) .	2,400 00		Ritchie, R. S. (Nov. 20)...	3,000 00	
Payne, W. R.	2,400 00	957 21	Rivard, R.	2,700 00	491 90
Payton, W. T. (Jan. 1)...	2,700 00		Robb, G. R. (Sept. 1)....	2,400 00	
Peacey, W. A.	2,400 00		Robbins, J.	3,600 00	
Pearson, C. F. (May 1) ..	4,200 00		Robert, J. M. R.	2,700 00	
Peart, J. W. J. (Jan. 5) .	3,600 00	763 17	Robertson, S. M. (Dec. 23)	2,700 00	
Peers, H. W.	2,400 00		Robertson, T. D. (Oct. 1).	3,800 00	
Peltier, L. P.	2,700 00	1,198 95	Robertson, T. R. B.	2,700 00	361 42
Pennington, C. M.	2,400 00		Robinson, E. J.	3,420 00	910 85
Pepler, H. B.	2,400 00		Robinson, G. S.	4,500 00	
Percy, R. W.	2,400 00		Robinson, H. C.	3,000 00	
Perkins, R. R.	2,400 00	346 67	Robinson, V. B.	4,200 00	
Perrault, J.	4,200 00	1,059 85	Robitaille, L. C.	7,000 00	520 01

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Robitaille, O.....	2,820 00		Shuker, W. C.....	3,600 00	819 31
Robitaille, P. A.....	3,600 00	1,039 07	Siddall, E. R.....	3,300 00	
Roblin, H. N.....	2,820 00		Sidney, H. V.....	3,300 00	
Roch, R. (May 22).....	2,400 00		Simpson, G.....	2,400 00	
Roche, H. J.....	2,700 00		Simpson, H. W.....	2,500 00	
Rochon, P.	3,420 00		Simpson, R. E.....	2,700 00	356 90
Rodomar, O. W.....	6,400 00	1,141 74	Sinclair, C. R.....	2,700 00	466 34
Roger, P.....	3,480 00		Sinclair, D. J.....	5,000 00	
Rogers, C. A.....	3,300 00		Sinclair, G. R.....	2,400 00	
Rogers, C. F.....	3,000 00		Sirois, J. (July 5).....	2,700 00	
Roode, K. W. (June 22)...	3,000 00		Sivers, J. W.....	3,000 00	
Rosenberg, H. S. (Jan. 1)..	5,000 00	468 71	Slater, H. L. (July 24)....	5,000 00	
Rosenbluth, G.....	2,400 00		Smart, E. W. (Mar. 1)....	7,200 00	1,629 59
Rosenthal, R. W. (Nov. 1)..	2,520 00		Smith, A. G.....	3,600 00	1,410 56
Ross, G. A. M.....	3,720 00		Smith, Albert G.....	2,400 00	
Ross, H. I.....	7,000 00	1,164 76	Smith, A. T.....	4,500 00	
Ross, J. A.....	6,000 00		Smith, D. B. (July 11)....	3,000 00	
Ross, J. C.....	4,000 00	487 78	Smith, E. T. (June 1)....	3,000 00	
Rothberger, J. T.....	2,400 00		Smith, F.	3,600 00	430 03
Rother, A.....	3,500 00		Smith, F. H.....	2,400 00	
Rousseau, V. M.....	2,400 00		Smith, F. W. (Aug. 11)..	3,600 00	
Rowatt, J. A.....	3,300 00		Smith, H. G. (Aug. 24)....	3,600 00	
Roy, H. E.....	3,840 00	958 12	Smith, I. D.....	2,700 00	
Roy, L. V. J.....	3,300 00		Smith, J. K. (Sept. 18)....	4,200 00	350 35
Roy, P. E.....	2,400 00	398 38	Smith, K. H.....	4,000 00	
Rubin, D. I.....	2,400 00		Smith, N. C.....	3,000 00	
Rueffer, P. L. (Sept. 18)..	2,400 00	333 42	Smith, W. R.....	2,400 00	
Rumpel, G. H.....	6,000 00	2,940 54	Smithers, G. M. (May 1)..	3,300 00	
Ruppell, J. E.....	2,500 00		Sowdon, A. B. M.....	3,420 00	
Rusconi, A. G.....	3,300 00	658 76	Sparling, F.....	3,000 00	
Russell, G. R.....	2,400 00		Sparrow, W. H.....	3,300 00	
Ruttan, C. M.....	4,800 00	497 20	Speers, A. M. (June 14)..	3,600 00	587 64
Ryan, F. W.....	3,000 00	309 81	Spence, C. G.....	3,000 00	
Sabiston, G. P. (Mar. 1)....	2,500 00		Spence, E. J.	4,800 00	615 99
Sadler, L. W.....	3,120 00		Spence, H. M.....	2,400 00	
St. Arnaud, H. J. I.....	3,000 00		Spence, W. F.....	4,000 00	
St. Denis, O.....	2,400 00		Spence, W. R.....	2,400 00	
St. Jacques, J. H. (Jan. 4)..	3,000 00		Sproule, W. J.....	3,000 00	
Ste. Marie, A. N.....	3,000 00	986 09	Stables, R. J.....	2,400 00	408 23
Ste. Marie, E.....	2,700 00		Standish, W. T.....	2,700 00	875 20
Ste. Marie, M.....	2,400 00		Stanfield, R. L.....	3,600 00	
Samuel, C. L.....	3,000 00		Stanford, W. A.....	5,000 00	400 00
Saunders, E. F.....	6,000 00		Stanley, O. J.....	2,820 00	
Saunders, F. T. W.....	6,500 00	2,198 24	Stein, H. H.....	3,500 00	
Sauriol, G. M. (Jan. 30)..	3,500 00	585 00	Stenstrom, D. G.....	6,000 00	392 34
Savoie, A.....	4,500 00	530 54	Stephens, L. R. (Mar. 1)...	4,020 00	
Schade, M. H.....	3,500 00		Stephens, S. T.....	3,600 00	
Schultz, R.....	2,500 00		Stevenson, L. F.....	5,000 00	440 40
Schurman, R. A. (Dec. 1)..	3,000 00		Stewart, C. D.....	3,600 00	519 40
Scott, M. L.....	2,400 00		Stewart, D. O.....	2,520 00	498 37
Scott, T. D.....	2,700 00		Stirton, J. J.....	2,700 00	
Scratch, H. H. M. (July 10).	2,400 00		Stobie, J. (Feb. 19).....	2,400 00	
Seal, D. W. (Oct. 10)....	3,000 00		Stockton, R.	2,700 00	1,991 78
Secord, D. N.....	2,400 00	1,454 19	Stoker, H. R.....	4,000 00	
Seguin, J. O.....	3,000 00		Stonehouse, C. S.....	2,520 00	1,531 16
Seldon, F. L.....	6,500 00	633 68	Storey, R. D.....	4,000 00	2 776 68
Selman, G. S. (Nov. 1)....	3,600 00		Stuempfle, D. E.....	2,400 00	
Shallow, C. R.....	2,400 00		Sullivan, C. C.....	4,000 00	
Shannon, J. (Jan. 1)....	2,400 00		Sutherland, A. (Oct. 18)...	5,000 00	
Sharpe, E. H.....	4,500 00		Sutherland, D. F.....	3,000 00	
Shaw, J. W. (June 1)....	3,000 00		Sutherland, J. B.....	2,700 00	
Shaw, R. L.....	2,520 00		Sutton, W. E.....	4,200 00	
Shepherd, S. A.....	4,000 00	404 21	Symonds, N. W.....	2,400 00	
Sherwood, L.	4,440 00		Symons, W. J.....	2,400 00	
Short, E.	2,500 00		Talbot, C. E.....	2,400 00	560 80
*Shortt, G. E.....	4,200 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Tansley, S. N.	2,400 00		Wallace, C. G.	3,000 00	
Tapp, G. E.	2,400 00		Walsh, G. F.	3,591 36	
Tarbolton, J. S.	2,400 00		Walton, C. C. (July 24) ...	2,400 00	
Tardif, J. O.	2,700 00	504 45	Walton, C. K.	3,300 00	
Taylor, A. B.	4,800 00		Wand, E. H.	2,400 00	414 42
Taylor, E. B.	3,500 00		Ward, G. C.	5,000 00	
Taylor, H. E. (Sept. 1) ...	3,600 00		Ward, S. H.	4,200 00	
Taylor, J.	3,600 00	348 71	Watson, H. C.	2,400 00	
Taylor, K. W.	8,000 00	1,275 61	Watson, W. M.	2,400 00	
Tessier, J. M.	2,700 00		Watt, P.	2,400 00	
Thibert, J. A.	3,600 00	556 70	Wayman, W. R.	2,400 00	
Thickson, J. N.	2,800 00		Weale, E. J.	2,400 00	
Thomas, D. G.	5,000 00		Webb, W. K. (Mar. 1)	2,700 00	
Thompson, J. A.	2,400 00		*Webster, R. D.	2,400 00	
Thompson, O. G.	3,000 00		Weed, P. F. (July 31)	3,000 00	
Thompson, R. W.	2,700 00		Weiler, W. J.	3,600 00	365 60
Thompson, W. J.	2,400 00		Weir, J. S.	2,700 00	
Thomsett, A. H.	2,700 00		Welch, H. W.	4,000 00	
Thomson, G.	2,640 00		Welliver, B.	2,400 00	700 22
Thomson, R.	5,000 00		Wells, D. C.	3,600 00	
Thornley, P. G.	2,400 00	880 21	Wells, G. A. (July 12)	4,500 00	
Thornton, B. E.	2,520 00		Wells, J. E.	3,000 00	
Tibbs, W. G. (July 20) ...	2,722 80		Wells, W. A.	3,600 00	324 09
Tierney, A. A.	2,400 00		Wenaus, A. B.	3,000 00	1,118 01
Todd, R. A. R.	4,000 00	388 74	West, G. W.	2,400 00	986 74
Tomlinson, H. (Sept. 23) ..	2,400 00		Wheaton, W. C.	2,400 00	
Topping, E.	4,200 00		Wheeler, J. E.	2,700 00	
Tousignant, E.	2,400 00	351 60	White, C. S.	3,000 00	2,059 64
Tracey, W. R.	2,800 00	623 48	White, E. J.	2,400 00	
Tradburks, M. L.	4,500 00		Whitney, C. J. (Mar. 12) ..	2,700 00	
Traub, P. L. (Feb. 20)	2,500 00		Wigmore, A. D.	2,400 00	
Treleaven, T. J.	2,600 00		Wilkinson, A.	3,000 00	
Tremblay, J. E. (Feb. 3) ..	2,400 00		Wilkinson, M. B.	2,400 00	
Tricker, F. S.	2,400 00	360 03	Willans, H. R. (Sept. 1) ...	2,700 00	
Trimble, R. C.	2,520 00		Williams, A. L.	2,820 00	
Trimble, W. C.	2,520 00	675 30	Williams, E. W.	2,400 00	
Trudel, R.	3,000 00	1,339 92	Williams, G. A.	3,500 00	
Trussler, H. (May 22)	2,400 00		Williams, G. T.	4,200 00	
Tucker, R. H.	2,400 00		Williams, H. B.	3,000 00	
Tuft, G. F.	2,400 00	402 72	Williams, J. L.	2,700 00	
Turgeon, P. E.	3,000 00		Williamson, N. S.	2,400 00	
Turnbull, J. O.	2,400 00		Willis, R. B. (Oct. 1)	3,600 00	315 48
Turner, A. B.	3,300 00	1,103 85	Willis, W. A.	3,300 00	842 15
Turner, M. I.	2,700 00		Wilson, A. C.	4,000 00	853 62
Tylor, H. E. (Sept. 1)	3,600 00		Wilson, B. A.	2,400 00	615 43
Uteck, W. G.	2,400 00		Wilson, L. J.	2,400 00	508 62
Vaison, A. F. (Sept. 1)	3,240 00	914 20	Wilson, R. B.	2,400 00	
Vallee, M.	3,000 00	519 22	Wilson, W. M.	4,800 00	557 09
Vallis, L. C.	2,700 00	394 53	Wing, C. (Mar. 20)	2,400 00	411 42
Vanwart, F. W.	2,400 00		Wingfelder, J. J.	3,000 00	
Vass, J. D.	3,000 00		Winrow, E. C.	4,500 00	
Vaughan, J. B. (Mar. 19) ..	4,500 00	1,979 65	Witherow, H. L.	3,000 00	
Venditti, J.	2,400 00		Wood, T. C.	3,000 00	
Vergette, V.	2,400 00		Wood, W. J. (Nov. 23)	2,700 00	
Vernon, J. C.	4,200 00		Wraith, G. E.	2,400 00	
Verret, J. A. (Feb. 1)	2,400 00		Wright, J. R.	4,200 00	
Vezina, F. A.	3,000 00		Wyse, G.	2,700 00	436 26
Vickers, R. S.	4,800 00		Yates, R. F.	4,000 00	
Vincent, R. L. (Oct. 11) ...	4,200 00		Yeomans, F. L.	2,400 00	
Voyer, A. (Aug. 1)	3,300 00		Young, A. G. (Apr. 17)	2,400 00	
Wadley, E. J. (July 1)	3,600 00		Young, G. M.	3,800 00	991 02
Walden, W. J.	3,000 00		Younger, C. W.	4,200 00	894 35
Walker, F. E.	5,000 00		Youngs, W. H.	3,000 00	388 22
Walker, J. G.	4,000 00	540 00	Zaitlen, M.	3,600 00	

† D. G. MacKenzie was paid \$2,228.54 for services to June 30 at the rate of \$200 per week and, subsequently, at the above annual salary rate.

The following employees, receiving salaries at annual rates of \$2,400 or over, were receiving living allowances as at March 31, 1945, or at date of discontinuance (shown in parentheses) at annual rates listed: E. J. Fox, \$1,500; R. K. Mansell, \$1,500; H. L. Slater, \$600 (July 24). C. J. Callister, whose salary was paid by the Department of Agriculture, received a living allowance at an annual rate of \$1,200.

The following employees receiving salaries at annual rates of \$2,400 or over, were receiving special allowances as at March 31, 1945, at annual rates listed: H. F. Glassey, \$480; P. H. Linzey, \$480.

As at March 31, 1945, the following, whose salaries were paid by other government departments, were being paid war duties supplements at annual rates as follows: R. Cousineau, \$360; G. E. Gunby, \$420; E. McNally, \$420; C. C. Smith, \$600.

Per diem fees were paid to the following: F. W. Dakin, \$20 (\$1,503.22); J. P. Keith, \$20 (\$800); P. Olivier, \$10 (\$665).

As at March 31, 1945, per diem allowances at the rate of \$15 were paid to the following: District Magistrate H. Achim, \$885; His Honour Judge J. A. Barry, \$900; His Honour Judge T. H. Barton, \$900; Magistrate A. Boily, \$1,200; His Honour Judge B. Boyd, \$3,930; District Magistrate J. F. Bugeaud, \$435; His Honour Judge J. C. A. Cameron, \$795; His Honour Judge A. Caron, \$885; His Honour Judge M. M. Colquhoun, \$585; His Honour Judge J. J. Coughlin, \$570; His Honour Judge J. L. Crawford, \$1,995; His Honour Judge K. L. Crowell, \$30; His Honour Judge J. Desmarais, \$300; His Honour Judge J. B. Dickson, \$30; His Honour Judge A. E. Doak, \$585; His Honour Judge A. H. Dowler, \$540; His Honour Judge C. G. Duffy, \$135; His Honour Judge A. A. Dysart, \$495; His Honour Judge W. E. Fisher, \$225; His Honour Judge C. J. Ford, \$540; His Honour Judge M. L. Hayward, \$360; His Honour Judge A. A. Ingram, \$885; District Magistrate F. X. Lacoursiere, \$1,110; His Honour Judge A. MacDonald, \$510; His Honour Judge J. W. MacDonald, \$435; His Honour Judge A. R. MacDonell, \$915; His Honour Judge J. E. Madden, \$1,095; His Honour Judge G. Marin, \$3,300; His Honour Judge N. R. McArthur, \$300; His Honour Judge A. G. McDougall, \$120; His Honour Judge G. McPhee, \$870; District Magistrate A. Michaud, \$360; His Honour Judge G. Patterson, \$705; His Honour Judge A. Pettigrew, \$3,165; His Honour Judge J. A. D. Plouffe, \$705; His Honour Judge J. C. Reynolds, \$870; His Honour Judge W. T. Robb, \$1,365; His Honour Judge J. L. Ryan, \$375; His Honour Judge W. F. Schwenger, \$870; His Honour Judge J. A. Shea, \$510; His Honour Judge J. S. Smiley, \$585; His Honour Judge T. Tremblay, \$4,155; His Honour Judge H. W. Whitla, \$1,110; His Honour Judge E. D. Woodburn, \$75.

The following employees, whose salary rates were under \$2,400 on March 31, 1945, received travelling expenses of \$300 or over: W. O. Acheson, \$398.28; G. H. Adam, \$745.95; F. Adcock, \$572.83; R. M. Aikenhead, \$429.44; G. W. Anderson, \$734.97; S. W. Anderson, \$1,799.62; W. H. Anderson, \$376.55; H. N. Argue, \$697.43; W. Armstrong, \$412.24; W. M. Assef, \$420.74; H. R. Atkinson, \$1,439.41; J. W. Babin, \$1,031.47; A. T. Baker, \$1,670.88; J. A. Bartlett, \$654.80; L. Bartsch, \$411.50; E. J. Beattie, \$382.35; F. W. Beatty, \$516.50; W. J. Beaulieu, \$616.47; G. A. Beaumont, \$625.35; K. Beemer, \$771.42; R. S. Beischel, \$498.54; L. G. Belanger, \$370.82; E. Bellinger, \$568.63; J. G. Benson, \$430.43; W. S. Bentley, \$676.05; M. G. Bergeron, \$963.96; W. L. Bertrand, \$435.96; J. H. Berube, \$954.07; J. H. Bicknell, \$686.24; D. Bird, \$775.12; G. E. Board, \$576.56; G. R. Bothwell, \$810.93; G. Bouchard, \$561.61; L. P. Boulanger, \$809.70; H. M. S. Bowen, \$638.26; R. Bowen, \$441.50; F. V. Bradley, \$377.15; J. Bromby, \$400.26; M. W. Brook, \$593.56; J. A. Brouillard, \$833.93; F. T. Bunting, \$575.02; G. L. Button, \$578.01; M. E. Cadieux, \$487.98; H. P. Campeau, \$411.97; M. Carrier, \$484.65; L. Carriere, \$794.53; J. A. Cavanagh, \$1,180.69; A. R. Cawley, \$540.35; F. Chevalier, \$326.07; W. H. Chrysler, \$1,326.41; W. Clark, \$594.26; W. G. Clark, \$697.78; A. A. Clarke, \$1,513.72; C. B. Cliffe, \$911.24; G. H. Clifford, \$622.23; H. J. Collier, \$675.28; M. Collin, \$358.09; J. P. Collins, \$390.67; E. R. Colter, \$391.12; T. B. Cook, \$430.97; G. H. Cormier, \$476.79; H. Cote, \$382.20; H. H. Coton, \$623.82; R. Courchesne, \$713.63; R. Cousineau, \$371.46; C. M. Couture, \$665.57; M. J. Crisp, \$398.82; R. E. Cumming, \$661.77; L. Dallamore, \$434.06; F. N. Dalton, \$1,107.78; J. W. Davidson, \$1,182.15; R. A. Davison, \$1,592.92; J. F. Decelles, \$370.64; V. De La Plante, \$708.37; L. Delorme, \$902.05; R. A. Demers, \$730.53; T. G. Derrington, \$483.47; J. N. Desrosiers, \$944.17; P. K. Dickens, \$602.37; L. P. Dickson, \$776.88; J. G. Donaldson, \$403.07; W. W. Donaldson, \$316.31; D. W. Douglas, \$339.65; A. F. Doyle, \$1,160.76; J. A. R. Dube, \$475.50; A. R. Ducharme, \$428.12; L. Dumont, \$517.13; R. Dunbar, \$398.45; A. C. Dunlop, \$993.40; J. Dupont, \$420.06; H. A. Dutil, \$887.84; J. Eamer, \$501.10; G. A. Edmondstone, \$517.14; C. Einfeld, \$1,801.96; A. H. Erdahl, \$347.27; M. Ethier, \$1,069.53; I. B. Everett, \$612.86; G. Ferris, \$403.98; W. W. Findlater, \$655.11; W. A. Findlay, \$990.43; N. R. Flower, \$963.51; J. E. Flynn, \$1,465.52; H. H. Foreman, \$4,644.38; E. E. Forgues, \$593.94; P. Fournier, \$523.48; B. Frappier, \$331.09; J. O. H. Frechette, \$1,131.73; O. Fregeau, \$493.73; N. C. Friday, \$1,756.70; A. G. Gagnon, \$758.88; S. A. Ganam, \$598.23; A. Gaudreault, \$663.19; J. M. Gauthier, \$405; G. Genest, \$732.20; A. Genois, \$1,335.79; P. Germain, \$334.14; A. Giguere, \$314.48; O. Giguere, \$1,384.18; H. B. Gilbert, \$1,270.47; P. A. Gilchrist, \$304.86; C. J. Gillis, \$916.78; E. H. Good, \$811.69; A. U. Gosling, \$1,187.17; C. Graham, \$358.82; S. M. Graham, \$1,095.42; R. A. Gray, \$878.22; T. Green, \$587.51; F. R. Gregor, \$357.55; G. G. Grigg, \$308.49; B. Halfnights, \$515.06; A. S. Hamilton, \$736.23; F. W. Hamm, \$346.55; M. M. Hanna, \$770.31; F. R. Harmer, \$425.31; A. E. Harrison, \$886.55; W. J. Harrison, \$784.58; H. Hartley, \$562.03; J. J. Hay, \$1,131.23; A. E. Heaslip, \$532.74; C. G. Heath, \$478.54; G. O. Hebert, \$1,061.72; P. Hebert, \$1,961.81; C. H. Herbert, \$1,158.86; J. N. Hennessy, \$519.93; W. A. Hick, \$357.53; D. Hill, \$667.12; G. Hitchcock, \$863.08; J. R. Hivon, \$867.66; H. R. Hocking, \$419.85; G. W. Hodges, \$703.63; P. R. Holley, \$377.12; H. J. Holmes, \$614.55; J. W. Howell, \$1,430.72; J. J. Hunt, \$1,028.30; W. H. Hunter, \$300.55; G. W. Hustwayte, \$851.28; W. Jacques, \$634.40; E. G. Johnston, \$515.07; J. C. Johnston, \$588; J. L. H. Johnston, \$629.31; S. B. Johnston, \$410.97; W. J. Johnstone, \$1,881.23;

J. C. Jones, \$782.30; G. Jordan, \$751.89; J. T. Keizer, \$313.69; W. G. Kennedy, \$1,313.13; J. W. Kerr, \$871.35; F. O. Kester, \$574.54; D. R. Kidd, \$1,079.94; W. F. Kiely, \$1,220.55; D. King, \$545.87; V. Labrie, \$667.76; G. Lachapelle, \$1,716.22; J. Lacroix, \$399.27; J. A. Lacroix, \$2,071.45; A. Ladouceur, \$929.74; A. A. Laferte, \$782.23; J. W. Laferte, \$591.91; W. D. Lafrance, \$498.69; U. Lahaie, \$593.26; A. Lamoureux, \$1,020.81; G. H. Landry, \$510.31; R. Langevin, \$405.11; H. L. Langille, \$451.10; V. B. Lankin, \$719; L. Lanoue, \$685.33; J. E. Lapalme, \$383; A. E. Lariviere, \$1,428.48; H. A. Laughlin, \$602.53; J. E. Lavack, \$439.55; E. D. Lavigne, \$680.14; J. A. Lavigne, \$356.96; M. O. Lavoie, \$393.92; S. Lavoie, \$320.10; J. Leclerc, \$323.76; J. E. Leclerc, \$489.08; C. Lecours, \$742.11; G. Leeming, \$1,011.06; L. Lefebvre, \$883.65; A. Lefrancois, \$640.75; T. G. Le Gros, \$574.55; F. Lemay, \$586.52; J. Lemay, \$484.69; W. Lesurf, \$1,168.59; E. Levesque, \$603.69; J. A. Lewis, \$447.77; O. R. Lewis, \$424.86; J. P. Limoges, \$775.60; A. W. Lindsay, \$690.40; H. M. Linnell, \$678.49; C. O. Lloyd, \$1,009.52; G. H. London, \$997.81; P. Loranger, \$731.37; G. Lusignan, \$323.55; E. Macauley, \$688.57; M. G. Macauley, \$1,066.54; D. A. MacDonald, \$581.76; K. C. MacDonald, \$1,762.66; A. MacDougall, \$548.67; A. B. MacInnes, \$1,427.86; H. MacKenzie, \$394.68; J. A. MacKimmie, \$402.73; A. N. MacLeay, \$841.57; R. D. MacLeod, \$1,383.18; A. Madier, \$317.43; J. C. Mallette, \$724.11; J. L. Maltais, \$356.30; K. H. Marshall, \$301.21; V. A. Mason, \$808.04; J. A. Mathieu, \$338.28; J. G. C. E. Mazurette, \$411.36; H. A. McAllister, \$763.33; J. McAskill, \$1,537.91; D. McDonald, \$369.26; J. C. McGill, \$609.98; A. McIntosh, \$422.87; J. A. McIntyre, \$963.03; J. H. McKeever, \$880.27; R. A. McMahon, \$698.38; T. G. McNeill, \$1,068.05; J. P. Menard, \$1,881.37; J. L. Merrick, \$1,251.38; C. L. Merritt, \$323.07; R. Migneron, \$924.84; E. N. Mitchell, \$714.33; J. C. Mitchell, \$1,067.42; C. O. Mollberg, \$914.47; W. J. Moore, \$629.07; Wm. J. Moore, \$680.95; M. G. Moreland, \$942.13; J. A. E. Morin, \$445.04; J. L. Morin, \$457.52; E. E. Morton, \$1,609.87; A. E. Murdock, \$354.01; J. Mustard, \$692.89; J. E. Nadeau, \$385.98; R. E. Nadeau, \$825.47; H. Neale, \$1,316.11; E. M. Nicholson, \$645.03; W. Niles, \$576.69; L. Nolin, \$371.79; B. A. Ogilvie, \$350.86; H. O'Rourke, \$698.24; W. Orr, \$895.98; L. Ouellet, \$432.10; C. Owen, \$1,366.54; R. Pare, \$894.61; L. Parent, \$331.50; L. P. Pelletier, \$805.78; H. J. Penfold, \$432.61; S. Perusse, \$686.10; G. T. Peterson, \$385.54; H. L. Peterson, \$958.64; R. Philipson, \$362.17; J. D. V. Pineau, \$615.39; K. K. Pinney, \$585.36; C. Planta, \$3,300.44; P. G. Plummer, \$1,122.21; J. C. Poirier, \$611.69; J. R. Poirier, \$1,151.63; R. A. Poirier, \$1,225.59; W. A. Pope, \$1,436.29; W. L. Porter, \$486.60; G. H. Potter, \$848.75; R. L. Potvin, \$889.63; H. Poulin, \$1,337.66; L. V. Precoor, \$331.37; C. E. Proctor, \$1,204.26; L. Provencher, \$594.59; J. L. Quesnel, \$2,343.77; W. E. Rayfuse, \$358.13; A. Raymond, \$1,350.59; G. E. Reckin, \$1,020.55; W. G. Rice, \$1,216.71; J. G. Richardson, \$847.92; C. J. Ritzer, \$450.69; P. Rochefort, \$1,096.72; L. G. Roek, \$739.90; J. L. Rousseau, \$354.24; J. H. Rowan, \$335.27; C. L. Rowland, \$591.20; A. Roy, \$1,184.43; A. R. Rundel, \$1,299.92; W. R. Rutherford, \$454.38; M. Saillant, \$450.28; A. Samson, \$585.65; V. L. Saunders, \$653.20; C. M. Scott, \$967.25; G. T. Scott, \$528.58; L. E. Seguin, \$504.75; L. C. Sharpe, \$370.14; A. B. Sheehan, \$879.60; C. B. Short, \$509.50; R. Simard, \$1,035.17; F. Skelton, \$556.67; C. W. Smith, \$510.17; R. R. Smith, \$542.68; R. E. Snelgrove, \$374.89; J. Stables, \$373.11; R. A. Stewart, \$558.89; R. A. F. Sutton, \$1,172.96; J. A. Talbot, \$457.36; L. Talbot, \$774.64; R. Taylor, \$1,327.33; W. H. Thackeray, \$346.54; E. B. Thompson, \$465.81; W. E. Thompson, \$311.68; W. H. Thomson, \$1,410.99; D. C. Tierney, \$982.52; M. Tittley, \$971.83; R. E. F. Tivy, \$587.59; N. C. Tompkins, \$5,174.01; P. E. Trask, \$610.10; J. A. Tremblay, \$1,038.57; L. Tremblay, \$768.02; R. J. Tremblay, \$496.33; J. Trempe, \$993.91; J. A. Trickey, \$323.74; R. B. Trott, \$1,287.10; M. J. Turnbull, \$311.49; V. H. Turple, \$765.06; A. Tyler, \$564.44; J. A. Vallee, \$643.38; K. B. Vallis, \$450.20; I. D. Vanderwater, \$615.60; J. A. Vary, \$529.81; C. E. Vezina, \$1,394.18; C. C. Viger, \$339.90; J. A. Villeneuve, \$1,010.71; H. E. Vincent, \$465.25; G. S. Wallbridge, \$955.86; C. A. Waltham, \$1,623.95; M. Ward, \$1,162.38; F. Weir, \$1,183.90; T. Wharton, \$1,258.33; R. H. Whitman, \$2,240.07; M. E. Whitmarsh, \$1,138.02; J. S. Wilson, \$1,538.09; V. O. Wiseman, \$340.68; A. J. Wright, \$1,223.60; A. P. Wyatt, \$395.30.

The following persons serving the Board without remuneration were paid travelling and living expenses of \$300 or over: K. Aitken, \$1,402.97; R. H. Amell, \$377.23; F. K. Ashbaugh, \$814.95; J. Ball, \$387.85; O. B. Barber, \$837.91; H. H. Bloom, \$1,272.61; J. C. A. Bordeleau, \$2,138.55; A. Bradshaw, \$902.22; W. H. Brimblecombe, \$863.42; E. C. Burton, \$410.68; G. Catherwood, \$1,327.97; A. L. Cawthorn-Page, \$778.09; R. F. Chisholm, \$1,496.12; M. G. Cohen, \$511.01; L. D'Aoust, \$384.92; V. C. Davis, \$311.80; S. W. Day, \$795.79; D. Dewar, \$605.55; S. G. Dixon, \$1,561.30; R. B. Duff, \$305.78; M. E. Enkin, \$623.92; F. G. Fearman, \$399.46; R. H. Ferris, \$1,070.37; C. E. Finlay, \$499.45; J. D. C. Forsythe, \$1,490.03; J. H. Fortier, \$1,162.91; S. R. Frost, \$889.70; G. M. Gilchrist, \$362.02; S. Godfrey, \$480.92; D. Gordon, \$1,203.52; C. Graham, \$1,272.37; W. M. Grant, \$3,354.05; J. R. Gray, \$734.85; E. T. Griffith, \$1,053.97; B. K. Gunn, \$1,107.16; J. W. Hastings, \$658; F. C. Hayes, \$962.55; L. S. Hewes, \$1,065.44; H. J. Hobbins, \$3,460.10; C. V. Holder, \$886.69; G. W. Holder, \$1,123.25; M. Hurrell, \$479.32; L. B. Jennett, \$432.45; A. P. Jewett, \$503.52; A. C. Johnston, \$912.04; G. E. Johnston, \$1,678.84; F. S. Kaszas, \$408.18; J. A. Klein, \$651.31; C. S. Leckie, \$2,469.11; A. Legare, \$357.17; W. J. W. Lennox, \$1,729.15; H. H. Levy, \$2,017.35; E. A. Lewis, \$315.85; H. S. Laybourne, \$4,340.10; D. L. MacCoy, \$1,684.52; A. MacDonald, \$498.83; C. K. C. Martin, \$3,959.41; J. E. McIntyre, \$674.79; J. A. McKay, \$1,475.26; J. A. McLaren, \$508.17; A. N. McLean, \$3,881.82; J. A. Moffat, \$877.89; C. J. Morrow, \$873.41; S. R. Noble, \$1,158.28; K. H. Olive, \$2,422.21; J. J. Page, \$2,223.57; C. A. Pemberton, \$1,727.75; B. Pinder, \$522.63; H. S. T. Piper, \$316.55; A. B. Rhodes, \$1,601.36; F. G. Riseborough, \$3,311.16; B. H. Sanders, \$3,918.90; H. H. Schultz, \$1,791.30; A. A. Shelly, \$4,531.51; J. M. Sinclair, \$423.06; H. G. Smith, \$1,704.34; A. Swenson, \$330.25; R. A. H. Taylor, \$2,033.70; J. H. Thomson, \$2,716.80; W. J. Tiller, \$922.78; D. R. Townsend, \$1,248.67; J. L. Trumbull, \$456.68; J. H. F. Turner, \$2,633.91; H. C. Wallace, \$2,345.04; R. M. Wilson, \$593.16.

The following Judges and persons on loan from other Government departments were paid travelling and living expenses of \$300 or over: J. E. Blakeman, \$900.78; His Honour B. Boyd, \$774.65; A. M. W. Carter, \$683.27; His Honour M. M. Colquhoun, \$513.05; R. Lafleur, \$613.30; His Honour A. R. MacDonnell, \$369.34; His Honour J. E. Madden, \$399.20; F. A. McGregor, \$846.32; His Honour G. W. McPhee, \$581.32; N. A. McRae, \$788.56; M. B. Palmer, \$441.28; G. S. Peart, \$706.94; His Honour J. A. S. Plouffe, \$336.53; His Honour J. C. Reynolds, \$416.21; His Honour W. T. Robb, \$367.16; R. Thomas, \$1,716.39; P. G. Turner, \$962.86.

Payments of \$5,000 or over were as follows:

- A Department of Public Printing and Stationery, \$438,149.76.
 B Department of Public Printing and Stationery, \$98,171.85.
 C Bell Telephone Company of Canada, \$172,515.82; Manitoba Telephone System, \$5,560.69; Maritime Telegraph and Telephones Company Ltd., \$8,942.29; New Brunswick Telephone Company Ltd., \$5,614.38; Province of Saskatchewan, Department of Telephones, \$5,630.06; British Columbia Telephone Company, \$8,738.04.
 D Canadian National Telegraphs, \$27,470.92; Canadian Pacific Railway Company, \$27,814.47.
 E W. H. Campbell, \$15,341.40; L. Crestohl, \$7,541.88; G. Lacroix, \$5,260.30; M. Laurier, \$5,279.65; N. L. Matthews, \$7,100.59; J. P. O'Reilly, \$5,048.10.
 F Advertising Agencies of Canada, \$578,039.54; National Film Board, \$53,596.24.
 G Dominion Government, Post Office Department, \$235,944.36.
 H Canadian National Railways, \$11,782.29; Canadian Pacific Railway Company, \$9,821.31.
 I City of Montreal, \$16,528.31; City and County of Saint John, N.B., \$5,264.53; City of Toronto, \$7,057.66; City of Windsor, \$5,017.68.
 J Bank of Montreal, \$87,259.59; The Bank of Nova Scotia, \$39,142.21; The Bank of Toronto, \$18,573.07; Banque Canadienne Nationale, \$67,329.36; The Canadian Bank of Commerce, \$78,543.27; The Dominion Bank, \$19,787.97; Imperial Bank of Canada, \$30,086.28; Provincial Bank of Canada, \$22,617.40; The Royal Bank of Canada, \$94,532.36.
 K Expenses of \$6,779.69 incurred by Stevenson and Kellogg, Limited, Management Engineers, Montreal, in connection with services to the Newsprint Administration, were paid from this account.

Allotment: Subsidies due to application of order placing a ceiling over all prices—Commodity Prices Stabilization Corporation

Limited	120,000,000 00
Less Advances	12,662,498 60

107,337,501 40

Expenditures

\$107,337,501 40

P.C. 9870, December 17, 1941, as amended by P.C. 5863, July 7, 1942, authorized the Minister of Finance to cause the incorporation and organization of the Commodity Prices Stabilization Corporation Limited as a Crown company under the Companies Act, 1934, and to execute an agreement with the Corporation authorizing it to perform such duties and to enter into such transactions as the Minister or the Wartime Prices and Trade Board may authorize or direct it to perform for the purpose of assisting the Wartime Prices and Trade Board in controlling prices and maintaining supply of food, fuel and other necessities of life by the payment of subsidies and bulk purchasing in accordance with principles formulated by the Wartime Prices and Trade Board and approved by the Minister. Under the same authority, the Corporation was empowered to carry on its duties and responsibilities through the incorporation and organization of subsidiary companies, and under this provision a subsidiary, Wartime Food Corporation Limited, was established. The Order in Council authorized the Minister, with the approval of Treasury Board, to advance funds for administrative and other expenses of the Corporation. The advances are recorded in Loans and Advances (shown under Open Accounts further on in this section); expenses of the Corporation are met from these advances and, periodically throughout the year, the account is credited and the War allotment debited with such expenses. The advances in the present fiscal year amounted to \$120,000,000 (of which \$116,400,000 was advanced to Commodity Prices Stabilization Corporation, Ltd., and \$3,600,000 to Wartime Food Corporation, Ltd.), while the expenditure charged to War allotment totalled \$107,337,501.40. The difference was debited to the advances outstanding as at March 31, 1944, which balance was increased accordingly.

The expenditures were as follows:

Commodity Prices Stabilization Corporation—

Administrative expenses	1,100,169 13
Subsidies—import	47,046,951 13
domestic	39,325,263 68
Commodity trading loss	16,266,763 83
Adjustment in respect of previous fiscal years	10,671 05

103,749,818 85

Less:

Adjustments in respect of marine and uninsured fire losses.....	3,215 73	
Premium earned on Lumber Industry Assistance Loans Guarantees.....	4,736 42	
		<u>7,952 15</u>
		103,741,866 70

Wartime Food Corporation Limited—

Administrative expenses.....	50,662 20	
Subsidies—import.....	3,511,818 02	
domestic.....	33,154 48	
		<u>3,595,634 70</u>
		<u>\$107,337,501 40</u>

The Balance Sheets as at March 31, 1945, and Operating Statements for the present fiscal year as furnished and certified by the Auditor General will be found in Appendix 6 to this section, page F—87.

Allotment: To cover expenditures in connection with Wartime Prices and Trade Board—

Canadian Wool Board Limited.....	500,000 00
Expenditures.....	\$ 340,855 69

P.C. 1835, March 10, 1942, authorized the Minister of Finance to cause the incorporation and organization of the Canadian Wool Board Limited as a Crown company under the provisions of the Companies Act, 1934, and to execute an agreement with the company authorizing it to perform such duties and to enter into such transactions as the Minister or the Wartime Prices and Trade Board may authorize or direct it to perform with respect to the acquisition, conservation and distribution of domestic and foreign wool and related products as may be deemed necessary. Under the same authority the Minister may, with the approval of the Treasury Board, advance funds for administrative and other expenses of the Company. The advances are recorded under Loans and Advances (see Open Accounts—further on in this section); expenses are met from these advances and, periodically throughout the year, the account is credited and the War allotment debited with such expenses. There were no advances made to the Company in the present fiscal year. The above expenditures of \$340,855.69 represent the net loss for the year, and this amount together with cash repayments amounting to \$10,000,000 made by the Company during the year was credited to outstanding advances.

The balance sheet as at March 31, 1945, and operating statements for the present fiscal year as furnished and certified by the Auditor General will be found in Appendix 6 to this section, page F—85.

Allotment: To cover expenditures in connection with Wartime Prices and Trade Board—

Wartime Salvage Limited.....	6,000 00
Expenditures.....	\$ 5,697 97

P.C. 2530, March 30, 1942, authorized the Minister of Finance to cause the incorporation and organization of Wartime Salvage Limited as a Crown Company under the provisions of the Companies Act, 1934, and to execute an agreement with the company authorizing it to perform such duties and to enter into such transactions as the Minister or the Wartime Prices and Trade Board may authorize or direct it to perform with respect to the acquisition, conservation, salvage and disposition of waste or used matter of all kinds as may be deemed necessary. Under the same authority the Minister may, with approval of the Treasury Board, advance funds for administrative and other expenses of the company. The advances are recorded under Loans and Advances further on in this section; expenses are met from these advances and periodically throughout the year the account is credited and the War allotment debited with such expenses. The above expenditures of \$5,697.97 represent the net loss for the period from April 1 to December 31, 1944, and the amount was credited to outstanding advances. The balance of the outstanding advances was liquidated by refunds made by the Company during the same period. The Company ceased to carry on business on December 31, 1944.

The balance sheet as at December 31, 1944, and operating statements for the period April 1 to December 31, 1944, as furnished and certified by the Auditor General, will be found in Appendix 6 to this section, page F—96.

Allotment: Payments to millers and other manufacturers of wheat products for human consumption to enable them to sell at prices not in excess of the maximum prices during the basic period, September 15 to October 11, 1941.....		19,700,000 00
Expenditures.....		\$19,700,000 00

The above amount represents advances made to the Canadian Wheat Board under authority of P.C. 7319, September 19, 1944, to provide for payments during the 1944-45 crop year.

Previous advances of \$3,000,000 and \$20,500,000 made in the fiscal years 1942-43 and 1943-44 respectively together with those of the current fiscal year represent a total of \$43,200,000. An accounting was received during the fiscal year 1943-44 in the form of statements certified by the Comptroller of the Canadian Wheat Board listing net payments totalling \$19,957,016.74 to March 31, 1944; and a similar accounting has now been received for the current fiscal year listing net payments totalling \$20,652,269.99 made during that period. The outstanding balance is, therefore, \$2,590,713.27.

Firms receiving amounts totalling \$10,000 or over during the current fiscal year are as follows:

Arva Flour Mills, London, Ont., \$11,030.87; Byers Flour Mill, Camrose, Alta., \$22,548.85; Caledonia Milling Co., Ltd., Caledonia, Ont., \$17,039.65; Campbell & McNab, Douglas, Ont., \$21,379.27; Canadian Postum Co., Ltd., Windsor, Ont., \$26,626.72; Canadian Shredded Wheat Co., Ltd., Niagara Falls, Ont., \$71,192.69; Chalmers Milling Co., Ltd., Toronto, Ont., \$11,907.97; S. J. Cherry & Sons Ltd., Preston, Ont., \$89,903.10; Collingwood Milling Co., Ltd., Collingwood, Ont., \$20,293.44; Consumers' Coop. Mills Ltd., Outlook, Sask., \$22,228.02; Copeland Flour Mills Ltd., Midland, Ont., \$589,915.29; Ellison Milling & Elevator Co., Ltd., Lethbridge, Alta., \$271,362.62; Excellence Flour Mills Ltd., Seaforth, Ont., \$12,430.13; Godbout Milling Co., Dundas, Ont., \$26,320.38; Great Star Flour Mills Ltd., St. Mary's, Ont., \$132,777.58; Hunt Milling Corp., Ltd., London, Ont., \$76,976.01; Ituna Flour Mill, Ituna, Sask., \$20,547.26; Kellogg Co. of Canada Ltd., London, Ont., \$18,086.52; Wm. Knechtel & Sons Ltd., Hanover, Ont., \$33,977.06; Lakeside Milling Co., Ltd., Toronto, Ont., \$268,128.38; Lake of the Woods Milling Co., Ltd., Winnipeg, Man., \$3,174,220.77; McCarthy Milling Co., Ltd., Streetsville, Ont., \$148,024.74; McDonald & Robb, Valleyfield, Que., \$66,192.17; Maple Leaf Milling Co., Ltd., Toronto, Ont., \$3,121,804.05; Melville Milling Co., Melville, Sask., \$39,141.37; Morris Milling Co., Ltd., Morris, Man., \$10,799.94; North Eastern Flour Mills Ltd., Beauséjour, Man., \$16,047; North West Mill & Feed Co., Ltd., South Edmonton, Alta., \$38,937.72; Ogilvie Flour Mills Co., Ltd., Winnipeg, Man., \$3,059,820.33; Quaker Oats Co. of Canada Ltd., \$902,275.05; Robin Hood Flour Mills Ltd., Moose Jaw, Sask., \$4,120,803.63; Royal Milling Co., Chesley, Ont., \$15,536.94; St. Lawrence Flour Mills Co., Ltd., Montreal, Que., \$1,022,982.61; Sifton Flour Mills, Sifton, Man., \$10,225.91; Soo Line Mills Ltd., Winnipeg, Man., \$142,067.62; Steinbach Flour Mills, Steinbach, Man., \$17,313.09; Strathroy Flour Mills, Strathroy, Ont., \$28,641; Swift Current Flour Mills Ltd., Swift Current, Sask., \$49,272.70; Tavistock Milling Co., Ltd., Tavistock, Ont., \$50,653.78; T. H. Taylor Co., Ltd., Chatham, Ont., \$258,516.12; Union Supply Co., Ltd., Rosthern, Sask., \$15,021.61; Waskesir Mills Ltd., Prince Albert, Sask., \$19,807.73; Western Canada Flour Mills Co., Ltd., Toronto, Ont., \$2,312,333.38; Weyburn Flour Mills Ltd., Winnipeg, Man., \$58,833.18; Yorkton Milling Co., Ltd., Yorkton, Sask., \$18,043.54.

Allotments: To provide for advances to the Canadian Wheat Board to cover deficits in the Board's operations on the following accounts:

	Allotment	Expenditures
A Crown Wheat Accounts.....	10,125,327 04	10,125,327 04
B 1943 Oats and Barley Equalization Fees—Deficit on Barley.....	2,063,257 35	2,063,257 35
C Rape Seed and Sunflower Seed Account.....	90,589 38	90,589 38
D 1942 and 1943 Soy Beans Account.....	7,066 14	7,066 14
E 1942 Flax Seed Account.....	754,301 90	754,301 90
F Contingencies, including interest.....	59,458 19	17,255 19
	\$ 13,100,000 00	\$ 13,057,797 00

Payments were made to the Canadian Wheat Board implementing guarantees given under the authorities quoted below.

- A P.C. 7942 of October 12, 1943.
- B P.C. 4450 of June 1, 1943, and P.C. 8898 of November 18, 1943.
- C P.C. 2894 of April 9, 1943.
- D P.C. 2799 of April 10, 1942, and P.C. 4010 of May 18, 1943.
- E P.C. 1800 of March 9, 1942.
- F The amount of \$17,255.19 represents payments of accrued interest to April 30, 1945, of \$160.14 and \$17,095.05 on the 1942 and 1943 Soy Beans Account and the 1941 and 1942 Flax Crop Account respectively.

WRITE DOWN OF ASSETS

Cancellation of Canadian Farm Loan Board Capital Stock, Canadian Farm Loan Act, c. 66, R.S., and amendments.....	\$ 1,146 00
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Under authority of the Canadian Farm Loan Act, the above amount of capital stock subscribed by the Dominion Government, and representing first and second mortgage loans, was cancelled during the year and the title transferred to the Canadian Farm Loan Board.

OTHER CHARGES

Provision for Reserve Account—Active Assets, Consolidated Revenue and Audit Act, c. 27, 1931.....	\$25,000,000 00
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This amount was charged to Consolidated Deficit Account to augment the reserve for possible losses on the ultimate realization of Active Assets. The reserve now amounts to \$125,000,000 (see under Open Accounts further on in this section).

Comparative Statement of Accounts Receivable
(Wartime Prices and Trade Board)

	March 31, 1945	March 31, 1944
Current Year.....	181,476 71	92,654 00
Previous Years—Collectable.....	54,812 90	12,210 00
—Uncollectable.....	219 30	75 36
	<u>\$ 236,508 91</u>	<u>\$ 104,939 36</u>

OPEN ACCOUNTS

[1] Cash

<i>In Current Deposits—</i>	Dr. Balance Apr. 1, 1944	Receipts	Disbursements	Dr. Balance Mar. 31, 1945
Canada	199,448,902 23 Cr.	18,025,809,049 34	18,177,255,731 27	48,002,220 30 Cr.
London	15,600,897 91	399,287,390 91	386,383,379 34	2,696,886 34
New York	199,191,762 37	759,207,080 37	760,294,723 12	200,279,405 12
	<u>\$ 15,343,758 05</u>	<u>\$ 19,184,303,520 62</u>	<u>\$ 19,323,933,833 73</u>	<u>\$154,974,071 16</u>
<i>In Special Deposits—</i>				
Bank of Canada Special Funds				
Bond Redemption Account	138,633 22	4,585,315,996 54	4,585,700,000 00	522,636 68
Interest Account	1,015,739 75	276,346,407 62	276,200,000 00	869,332 13
War Savings Certificates Redemption Account .	160,797 63	31,429,119 77	31,500,000 00	231,677 86
Bank of Montreal—London, Special Funds				
Redemption Account ..	1,180,069 92	24,407 59		1,155,662 33
Interest Account	10,661 93	425,124 65	422,687 06	8,224 34
Bank of Montreal—New York, Special Funds				
Interest Account	4,989 00	402,572 31	402,547 50	4,964 19
Securities Account	384,471 91	384,471 91		
	<u>\$ 2,895,363 36</u>	<u>\$ 4,894,328,100 39</u>	<u>\$ 4,894,225,234 56</u>	<u>\$ 2,792,497 53</u>

Cash in current deposits represents the total of the balances at credit of the Receiver General of Canada in the several banks in Canada, London and New York at the close of the relative fiscal years. The negative year end balance in Canada is due mainly to the revenues of the Dominion received during April being credited almost entirely to the new fiscal year while expenditures continued to be charged to the old fiscal year up to and including April 30 pursuant to Section 32 (1) of the Consolidated Revenue and Audit Act. The account was not actually overdrawn at any time.

Cash in special deposits consists of balances in the hands of fiscal agents of the Government for the purchase or redemption of bonds and the payment of interest on the public debt, etc.

[2] Departmental Working Capital Advances

	Dr. Balance Apr. 1, 1944	Receipts	Disbursements	Dr. Balance Mar. 31, 1945
A Dominion of Canada Assay Office—Gold and Silver Purchase Account	11,565 10	1,626,344 55	1,640,417 11	25,637 66
Royal Canadian Mint—				
B Gold Purchase Account.....	2,771,920 35	56,178,212 75	56,221,104 12	2,814,811 72
C Silver Purchase Account.....	1,003,551 12	3,673,784 50	3,584,348 08	914,114 70
C Nickel Purchase Account.....	8,805 60	9,048 37	1,156 86	914 09
C Copper Purchase Account.....	130,365 86	562,390 09	469,048 92	37,024 69
C Steel Purchase Account.....	649 07	711,369 00	752,164 73	41,444 80
	<u>\$3,926,857 10</u>	<u>\$62,761,149 26</u>	<u>\$62,668,239 82</u>	<u>\$3,833,947 66</u>

A This account relates to the transactions in gold at the Dominion of Canada Assay Office in Vancouver. Gold deposits, which include the silver content of the deposits, are purchased from mining companies and individuals for shipment to the Royal Canadian Mint, this account being debited with the value of the former transactions and credited with the value of the latter. The closing balance represents the statutory value of the gold, including that of the silver content, on hand in the Dominion Assay Office on that date.

B The amount shown as receipts arises from the transfer of gold bullion to the Bank of Canada and sales of fine gold to the public; while disbursements represent (a) payments made by the Royal Canadian Mint for newly-mined gold, old jewelry, dental scrap, etc., and (b) the amount of the net operating profit for the year which was transferred to Revenue—Bullion and Coinage. The closing balance represents the statutory value equivalent to \$20.67+ the ounce fine of the gold on hand at that date.

C Receipts in these accounts represent the face value of all coin issued to the Bank of Canada and in the case of the Silver Purchase Account, the proceeds from the sale of fine silver to the public. Disbursements are (a) the value of all metals purchased for coinage purposes as well as the net value of mutilated coin withdrawn from circulation and (b) the amount of the net operating profit for the year which was transferred to Revenue—Bullion and Coinage. The closing balances represent the cost value of the metals on hand at that date.

[3] Loans and Advances

	Dr. Balance Apr. 1, 1944	Receipts	Disbursements	Dr. Balance Mar. 31, 1945
A To Foreign Exchange Control Board	585,000,000 00		265,000,000 00	850,000,000 00
To Sundry Government Agencies—				
B Canadian Wool Board Limited ...	23,744,457 22	10,340,855 69		13,403,601 53
C Commodity Prices Stabilization Corporation Limited	19,504,697 86	103,741,866 70	116,400,000 00	32,162,831 16
Wartime Food Corporation Limited	31,880 61	3,595,634 70	3,600,000 00	36,245 91
D Wartime Salvage Limited	321,118 96	326,556 27	5,437 31	
E Export Credits Insurance Corpora- tion—Capital Surplus Account .			500,000 00	500,000 00
	<u>43,602,154 65</u>	<u>118,004,913 36</u>	<u>120,505,437 31</u>	<u>46,102,678 60</u>

[3] Loans and Advances—Concluded

	Dr. Balance Apr. 1, 1944	Receipts	Disbursements	Dr. Balance Mar. 31, 1945
<i>To Provincial and Municipal Governments—</i>				
Provincial:				
F Alberta—Subsidy Overpayment ..	350,000 00	350,000 00	350,000 00	350,000 00
G Alberta—Under Relief Acts	25,907,000 00	25,926,500 00	25,907,000 00	25,887,500 00
G British Columbia—Under Relief Acts	34,533,321 48	34,599,502 91	34,533,321 48	34,467,140 05
G Manitoba—Under Relief Acts	24,774,950 27			24,774,950 27
H Saskatchewan—Power Commission	46,080 00	3,840 00		42,240 00
I Saskatchewan—Seed Grain Ad- vances, 1908	84,403 30	1,747 50		82,655 80
J Saskatchewan—Seed Grain Ad- vances, 1938		582,331 11	16,468,852 49	15,886,521 38
G Saskatchewan—Under Relief Acts.	71,247,784 25	85,998 47		71,161,785 78
Municipal:				
K Municipal Improvements Assistance Act	5,711,083 72	223,278 73	55,545 00	5,543,349 99
	162,654,623 02	61,773,198 72	77,314,718 97	178,196,143 27
<i>To United Kingdom and Other Governments—</i>				
L Greece	6,525,000 00			6,525,000 00
L Roumania	24,329,262 40			24,329,262 40
M Union of Soviet Socialist Republics	10,000,000 00			10,000,000 00
N United Kingdom	657,607,853 71	55,097,443 79		602,510,409 92
	698,462,116 11	55,097,443 79		643,364,672 32
<i>Miscellaneous—</i>				
O Advance for purchase of Victory Loan Bonds to be sold in the Northwest Territories and North- ern Quebec		5,062 27	5,062 27	
P Bank for International Settlements	272,785 84			272,785 84
Q Dominion and National Housing Acts	15,960,689 67	2,352,928 93	1,113,471 57	14,721,232 31
R New Westminster Harbour Com- mission	274,537 23			274,537 23
S Saint John Bridge and Railway Extension Co.—Loan	433,900 00			433,900 00
	16,941,912 74	2,357,991 20	1,118,533 84	15,702,455 38
	\$ 1,506,660,806 52	\$ 237,233,547 07	\$ 463,938,690 12	\$ 1,733,365,949 57

A Advances are made to this Board under the provisions of the Exchange Fund Order, 1940, and the War Appropriation Acts to provide capital to carry on its foreign exchange transactions. Disbursements are additional advances made during the year. Interest due to November 1, 1944, at 1 per cent per annum, and amounting to \$5,951,510.21 was received and credited to Revenue—Return on Investments.

B Under authority of P.C. 1835, March 10, 1942, this Government-owned Company was incorporated under the Companies Act for the purpose of buying and selling foreign and domestic wools, fabrics, fibres and commodities and operated under the control of the Wartime Prices and Trade Board. Advances as required were made by the Minister of Finance under authority of the War Appropriation Act and were debited to this account. Current receipts include administrative expenses and losses in trading for the year (which are charged to the War Appropriation) together with refunds, totalling \$10,000,000, on account of advances made to the Company in previous years.

C Under authority of P.C. 9870, December 17, 1941, this Government-owned Corporation was incorporated under the Companies Act and placed under the control of the Wartime Prices and Trade Board. The Corporation buys and sells commodities and subsidizes firms and individuals for the purpose of controlling the prices of goods, ware and merchandise in Canada, and in this connection, the Minister of Finance is

authorized to advance \$10,000,000, further advances being obtained as required under authority of the War Appropriation Act. All advances issued to the Corporation are debited to this account. Each month an adjustment is made, crediting this account and charging the War Appropriation with the subsidies paid, losses on commodity trading and administrative expenses.

Wartime Food Corporation, Limited, is a subsidiary.

- D This Government-owned Company was incorporated under the Companies Act under authority of P.C. 2530, March 30, 1942, and operated under the direction of the Wartime Prices and Trade Board. The Company bought, processed, stored and sold goods such as waste paper, metal, etc. Advances as required were made by the Minister of Finance under authority of the War Appropriation Act and debited to this account. Monthly adjustments were made by charging the War Appropriation and crediting this account with operating deficits and administrative expenses. The balance of advances was refunded during the year, and the Company ceased to carry on business on December 31, 1944.
- E Subsection 3 of Section 10 of the Act prescribes that for any part of the subscription to the capital stock of the Corporation, the Minister of Finance shall pay to the Corporation an equal amount to be credited to capital surplus account. The amount of \$500,000 is equal to the capital investment made during the year (see under Investments further on in this section).
- F This loan was renewed under authority of P.C. 7046 of September 12, 1944 for a period of 1 year from September 1, 1944. Interest at 3 per cent per annum amounting to \$10,500 was received and credited to Revenue—Return on Investments.
- G No further loans were made to the provinces during the year for unemployment or agricultural assistance. Repayment as shown was received from the Province of Saskatchewan while the receipts and disbursements in the case of Alberta represent renewals of \$25,907,000 and repayments of \$19,500. The Province of British Columbia repaid \$66,181.43 and the renewals totalled \$34,533,321.48. Interest amounting to \$2,766,918.15 was received and credited to Revenue—Return on Investments.
- H The loan of \$57,600 to the Province of Saskatchewan authorized by P.C. 4891 of September 17, 1940, to enable the Saskatchewan Power Commission to extend its power and light system to the Bombing and Gunnery School at Dafoe, Saskatchewan, bears interest at 3½ per cent and is repayable in thirty half-yearly instalments, beginning May 15, 1941. Repayment of principal totalling \$3,840 was received during the year while interest amounting to \$1,579.20 was also received and credited to Revenue—Return on Investments.
- I Advances were made by the Dominion Government to the Province of Saskatchewan for the purchase of seed grain. The receipts represent repayments.
- J Under the Seed Grain Loans Guarantee Act, c. 13, 1938, the Governor in Council may authorize the guarantee of the principal and interest of any loans made by any chartered bank which were guaranteed by the Province of Saskatchewan under the authority of the Municipalities Seed Grain and Supply Act of 1938, of Saskatchewan, the Local Improvement Districts Act, 1936, of Saskatchewan, and any amendments thereto, or any acts passed in substitution therefor for purchasing seed grain and providing other assistance to farmers in connection with seeding operations during the spring of 1938; provided, however, that the liability of the Government of Canada in respect of principal under all guarantees given under this Section shall be limited to \$14,500,000. Section 6 of the Act provides that the Minister of Finance may pay out of any unappropriated moneys in the Consolidated Revenue Fund the amounts necessary to fulfil any guarantee given under the authority of this Act. The disbursements represent payment of \$13,253,329.36 for principal and of \$3,215,523.13 for interest, while receipts are reimbursements received during the year.
- K The disbursements represent advances on loans which were authorized in previous fiscal years under the Municipal Improvements Assistance Act, c. 33, 1938, while the receipts represent repayments. No further loans were authorized during the fiscal year. Interest at a rate of 2 per cent, amounting to \$112,837.37 was received and credited to Revenue—Return on Investments.
- L No payments of principal or interest were received during the year on account of advances made to the Governments of Greece and Roumania in 1919-20 and 1920-21.
- M This credit was established under authority of Section 3 of the War Appropriation Act, 1942 and pursuant to an agreement between Canada and the Union of Soviet Socialist Republics approved by P.C. 7822 of September 1, 1942, for the purchase by Russia of Canadian wheat and flour. Interest at 3 per cent per annum amounting to \$295,013.44 was received and credited to Revenue—Return on Investments.
- N Under authority of the War Appropriation (United Kingdom Financing) Act, 1942, sterling balances held by Canada in an amount equivalent to \$700,000,000 at the exchange rate of \$4.45 to the pound sterling were converted into a Canadian dollar obligation of the Government of the United Kingdom which, under the provisions of the Act, is non-interest-bearing until after the termination of the war. Receipts in this account represent repayments made during the present fiscal year.
- O This account was for the purpose of recording the purchase of \$5,000 Sixth Victory Loan Bonds, to be sold to government officials, etc., in the Northwest Territories and northern Quebec. Bonds for the full amount advanced were sold, the amount of \$62.27, being profit on bond sales, was credited to Revenue—Miscellaneous.
- P This is a non-interest-bearing deposit made by the Dominion under the terms of the agreements providing for the establishment of the bank. The deposit was made in 1930-31.

- Q Disbursements are the Dominion's share of loans made under the National Housing Act, c. 49, 1938, Vote 412, 1944-45 (which provided for further advances not exceeding \$2,000,000) and the National Housing Act, 1944. An amount of \$36,479.57 was advanced under the statutory authority and \$1,076,992 under that of the Vote. Receipts are repayments of such loans as well as those previously made under the Dominion Housing Act, c. 58, 1935. There were no losses reported in the present fiscal year.
- R This amount represents advances to the New Westminster Harbour Commission to assist in the construction and for other purposes connected with the development of the harbour. While these advances are interest-bearing, no interest has been received since July 1, 1941.
- S The amount in this account represents advances to the Saint John Bridge and Railway Extension Company, for the construction of a bridge and rail connections at Saint John, N.B., as authorized by Chapter 26 of the Statutes of 1883. The liability was subsequently assumed by the Canadian Pacific Railway Company. Interest at 4 per cent is received annually and credited to Revenue—Return on Investments.

[4] Investments

	Dr. Balance Apr. 1, 1944	Receipts	Disbursements	Dr. Balance Mar. 31, 1945
A Bank of Canada—Capital Stock.....	5,920 000 00			5,920,000 00
B Central Mortgage Bank—Capital Stock.....	250,000 00			250,000 00
C Canadian Farm Loan Board—				
Initial Capital Advances.....	5,050,000 00			5,050,000 00
Capital Stock Subscription.....	2,244,816 00	1,146 00		2,243,670 00
Bonds.....	21,700,000 00	5,000,000 00		16,700,000 00
Canadian Fisherman's Loan Act—				
Initial Capital Advances.....	29,000 00			29,000 00
Capital Stock Subscriptions.....	1,519 00			1,519 00
	<u>29,025,335 00</u>	<u>5,001,146 00</u>		<u>24,024,189 00</u>
<i>Miscellaneous—</i>				
D Export Credits Insurance Corporation— Subscription to Capital Stock.....			500,000 00	500,000 00
E Montreal Turnpike Trust—Bonds....	14,308 00			14,308 00
F Securities Investment Account.....	184,623,994 23	158,077,309 21	309,374,980 78	335,921,665 80
	<u>184,638,302 23</u>	<u>158,077,309 21</u>	<u>309,874,980 78</u>	<u>336,435,973 80</u>
	<u>\$219,833,637 23</u>	<u>\$163,078,455 21</u>	<u>\$309,874,980 78</u>	<u>\$366,630,162 80</u>

- A This account records the investment of the Government as the sole owner of the capital stock of the bank which was acquired under authority of the Bank of Canada Act Amendment Act, c. 42, 1938. Of this amount, \$5,000,000 represents the par value of 100,000 shares of capital stock, and the balance of \$920,000 premium paid in respect of the acquisition in 1938 of shares held by the public. Amounts of \$225,000 from dividends and \$18,078,893.71, being the Government's share of the net surplus for the year, were credited to Revenue—Return on Investments.
- B This account records the investment of the Dominion Government in the Central Mortgage Bank. Under the provision of Section 13 of the Central Mortgage Bank Act, 1939, the Minister of Finance was empowered to subscribe for one hundred thousand shares of the capital stock of the bank at par at such times and in such amounts as the Governor in Council might determine. P.C. 1984 of July 27, 1939, authorized the payment by the Minister of two dollars and fifty cents in respect of each one hundred dollar share. Due to the state of war and to the uncertainties regarding the effects which the war might have on its proposed business, the bank remained inoperative during 1944. The net surplus for the calendar year 1944 consisting of earnings on the investment of the capital subscriptions, less expenses incurred, amounted to \$4,414 and was credited to Revenue—Return on Investments.
- C No advances were made to the Canadian Farm Loan Board during the year and amounts totalling \$5,001,146 were credited to these accounts. Capital stock amounting to \$1,146 was written off to Consolidated Deficit Account leaving a debit balance of \$2,243,670 in the capital stock subscription account on March 31, 1944. Canadian Farm Loan Board bonds amounting to \$5,000,000 were redeemed during the year. Interest

amounting to \$910,311.64 was received during the year and credited to Revenue—Return on Investments. Of the total, \$175,000 represented interest on initial capital advances and \$735,311.64 interest at 3½ per cent on Farm Loan Bonds.

No advances for initial capital or subscriptions for capital stock were made during the year under authority of the Canadian Fisherman's Loan Act, c. 52, 1935. Interest of \$725 was received on Initial Capital Advances and credited to Revenue—Return on Investments.

D The Corporation was incorporated under the Exports Credit Insurance Act, c. 39, 1944, to promote the revival of trade by the provision of Dominion Government guarantees to encourage exports from Canada. The disbursements represent the initial subscription for capital stock of the Corporation by the Minister of Finance as authorized by subsection 2 of section 10 of the Act.

E The amount represents the balance still owing by various municipalities for sums advanced from the Treasury of the United Provinces of Upper and Lower Canada, for the purpose of building toll roads in the vicinity of Montreal. Interest at the rate of 6 per cent is received annually and credited to Revenue—Return on Investments.

F This account reflects the operations in securities investments and consists mainly of Dominion of Canada direct and guaranteed securities.

[6] Deferred Charges

	Dr. Balance Apr. 1, 1944	Receipts	Disbursements	Dr. Balance Mar. 31, 1945
Unamortized Discounts and Commissions on Loans.	\$ 81,660,678 29	\$ 12,616,577 87	\$ 17,694,937 40	\$ 86,739,037 82

The closing balance represents the unamortized amount of discounts, commissions and redemption bonuses on loans issued and premiums on loans converted since April 1, 1930. Receipts represent refunds and amortization charges applicable to 1944-45, the offsetting debit to the latter appearing under expenditure. Disbursements represent the premiums, discounts and commissions on loans issued during 1944-45. Details, by loans, of the amounts amortized will be found in Appendix No. 2 to Part I of this Report (page 40).

[7] Sundry Suspense Accounts

	Dr. Balance Apr. 1, 1944	Receipts	Disbursements	Dr. Balance Mar. 31, 1945
A Bank of Montreal, Provincial Notes Suspense Account.	27,573 83			27,573 83
B Canadian National Railways Exchange Suspense.		66,713,594 57	66,713,594 57	
C Cheque Adjustment Suspense.	12 62		181 62	194 24
D Gold Bullion.		54,991,897 96	54,991,897 96	
E Minister of Finance Special Custody Account.	535,000,000 00	125,420,000 00	345,620,000 00	755,200,000 00
F National Harbours Board Exchange Suspense.		1,054,500 00	1,054,500 00	
G Redemption of Debt, London Suspense.		255,532 78	255,532 78	
H Retirement Fund Suspense.	241 10	49 82		191 28
I United Kingdom Financing Securities Suspense.		1,454,539 80	1,454,539 80	
J War Donations Suspense—Finance.	245 00	245 00		
K War Savings Certificates, 1940 Suspense.		729 00	729 00	
	<u>\$535,028,072 55</u>	<u>\$249,891,088 93</u>	<u>\$470,090,975 73</u>	<u>\$755,227,959 35</u>

- A This account represents the liability of the Bank of Montreal for the redemption of provincial notes stolen from its branch at St. Catharines in 1869, at the time the Bank was agent for the issue and redemption of these notes for the Receiver General. The original liability was \$46,000. As the stolen notes are presented for payment, the Minister of Finance redeems them at face value and is recouped by the Bank.
- B This account records the sale of United States and sterling funds to the Canadian National Railways. The Government is reimbursed monthly.
- C This account records the net difference between overpayments and underpayments to banks by the Cheque Adjustment Branch. The debit of \$181.62, representing the net difference for the fiscal year 1943-44, was authorized by T.281202B. of April 12, 1945.
- D The entries in this account represent, at statutory values, the receipt and sale of gold by the Bank of Canada acting as fiscal agent of the Dominion.
- F This account records the sale of United States funds to the National Harbours Board (to be used for the redemption of certain interest coupons), and the repayment by the Board to the Dominion.
- G The debits in this account represent the purchase of securities, at the prices at which they were vested by the Government of the United Kingdom. Clearance was subsequently made to the proper accounts.
- H The debits in this account represent overpayments which were made to individuals for the period up to and including March 31, 1944, from the Retirement Fund. The credit of \$49.82 represents reimbursements received during the present fiscal year.
- I The cost of repatriated securities purchased was charged to this account. Clearance was subsequently made to the proper accounts.
- J This amount, which was originally considered as a war donation, was subsequently deemed to have been for the purpose of subscribing to Victory Bonds and War Savings Certificates and was refunded under authority of Vote 477, Supplementary Estimates, 1944-45.
- K Payments to the Bank of Canada to cover cheques which have been received for the purchase of War Savings Certificates and found non-negotiable are debited to this account. It is credited with the amounts involved should such cheques subsequently be made negotiable, or should it become necessary to cancel the relative certificates.

[9] Floating Debt

	Cr. Balance Apr. 1, 1944	Increase or Decrease*	Cr. Balance Mar. 31, 1945
Matured Funded Debt Outstanding.....	19,597,310 03	896,525 34*	18,700,784 69
<i>Stock and Other Obligations Payable on Demand—</i>			
Compensation to Seigneurs.....	11,827 40		11,827 40
Dominion Stock, Issue B, 3½%.....	3,700 00		3,700 00
	15,527 40		15,527 40
<i>Interest Due and Outstanding—</i>			
Unpaid Interest:			
Domestic Loans.....	17,302,324 71	9,513,151 93	26,815,476 64
Canada and New York Loans.....	30,175 00	60 00*	30,115 00
New York Loans.....	1,796,461 56	129,655 28	1,926,116 84
London Loans.....	55,458 13	3,669 22*	51,788 91
Unpaid Dividends:			
Province of Prince Edward Island.....	867 25		867 25
Province of Nova Scotia.....	795 80		795 80
Province of New Brunswick.....	1,279 00		1,279 00
Province of Canada.....	4,663 18		4,663 18
Province of British Columbia.....	33 67		33 67
Dominion Stock.....	3,717 33		3,717 33
Unpaid Warrants.....	49 36		49 36
	19,195,824 99	9,639,077 99	28,834,902 98

[9] Floating Debt—Concluded

	Cr. Balance Apr. 1, 1944	Increase or Decrease*	Cr. Balance Mar. 31, 1945
<i>Outstanding Cheques and Warrants—</i>			
Current Account—Treasury Office.....	59,776,728 82	52,224,473 94	112,001,202 76
Previous Year's Account—Treasury Office.....	184,399 09	5,450 84*	178,948 25
Outstanding Imprest Account Cheques—Finance.....	49 83	1 00	50 83
<i>Less—Unclaimed Registered Interest (Letter of Credit)</i>			
Cheques Adjustment Account.....	—9 63		—9 63
	<u>59,961,168 11</u>	<u>52,219,024 10</u>	<u>112,180,192 21</u>
	<u>\$ 98,769,830 53</u>	<u>\$ 60,961,576 75</u>	<u>\$159,731,407 28</u>

Floating debt consists of obligations of the Dominion payable on demand and includes unrepresented matured bonds, stock payable on demand, interest due and outstanding and warrants and cheques outstanding. Further details will be found in Part I of this Report, page 21.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
A Bank Circulation Redemption Fund..	3,272,631 47	96,483 67	1,109,604 47	2,259,510 67
<i>Miscellaneous—</i>				
B Contractors' Securities—Cash, Housing Administration.	1,652 94	3,789 64	4,234 58	1,208 00
C Contractors' Securities—Cash, Salvage		20 36		20 36
D Minister of Finance—Securities Custody Account.	535,000,000 00	345,620,000 00	125,420,000 00	755,200,000 00
E Minister of Finance—Special Account.	208,159,098 45	88,451,040 01	196,218,397 74	100,391,740 72
F Companies in liquidation:				
Canadian Home Investment Co....	4,878 80			4,878 80
Dominion Trust Co.....	8,931 10			8,931 10
Great North Insurance Co.....	344 70			344 70
Montreal Canada Fire Insurance Co.	605 09			605 09
Ontario Fire Insurance Co.....	12,458 65			12,458 65
Rimouski Fire Insurance Co.....	3,030 53			3,030 53
Western Canada Fire Insurance Co.	443 00			443 00
Western Mutual Fire Insurance Co.	516 97			516 97
York County Loan and Savings Co.	35,470 07		1 71	35,468 36
G Defunct Banks:				
Bank of Vancouver.....	12,033 94		3,376 54	8,657 40
Bank of Yarmouth.....	789 82		789 82	
Banque du Peuple.....	14,303 82		7,954 00	6,349 82
Banque St. Hyacinthe.....	6,829 64		4,401 00	2,428 64
Banque St. Jean.....	1,914 84		1,847 23	67 61
Banque Ville Marie.....	10,478 41		5,808 82	4,669 59
Central Bank.	2,225 94			2,225 94
Commercial Bank of Manitoba....	6,335 56		6,007 20	328 36
Farmers' Bank.	1,893 93		1,893 93	
Home Bank of Canada.....	37,956 46		37,956 46	
Ontario Bank.	21,592 71			21,592 71
Sovereign Bank of Canada.....	8,674 48		8,674 48	
St. Stephens Bank.....	11,096 67		11,096 67	

[10] Deposit and Trust Accounts—*Concluded*

	Cr. Balance <u>Apr. 1, 1944</u>	<u>Receipts</u>	<u>Disbursements</u>	Cr. Balance <u>Mar. 31, 1945</u>
H Canadian National Railways, Equipment Issue, 1923—Redemption Account.	5,500 00			5,500 00
H Canadian National Railways, Guaranteed Bond Issues, 1923 and 1924—Outstanding Interest.	91,462 50	1,736,425 00	1,719,500 00	108,387 50
I Common School Funds—Ontario and Quebec.	2,677,770 70			2,677,770 70
J King George V Silver Jubilee Cancer Fund for Canada.	479,000 00	10,000 00		489,000 00
K Home Bank Creditors' Relief Suspense	8,654 15			8,654 15
L Unclaimed Dividends—Liquidations under the Bankruptcy Act.	110,703 36	6,572 08	4,538 56	112,736 88
M Wm. Scott Estate.	7,056 53	857 43	193 11	7,720 85
	<u>746,743,703 76</u>	<u>435,828,704 52</u>	<u>323,456,671 85</u>	<u>859,115,736 43</u>
	<u>\$750,016,335 23</u>	<u>\$435,925,188 19</u>	<u>\$324,566,276 32</u>	<u>\$861,375,247 10</u>

A The Bank Circulation Redemption Fund consists of amounts deposited with the Minister of Finance by the chartered banks to secure the redemption of their outstanding notes, as required by Section 64 of the Bank Act, 1934. Interest at 3 per cent amounting to \$96,483.67 for the fiscal year was allowed on the required deposit of each bank and was charged to Interest on Public Debt.

B Under Section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1944-45, there was 1 bond (Surety) for an amount of \$950 held in respect of the Housing Administration.

C This amount represents securities deposited with the Salvage Officer which were still unclaimed when the work of that office was taken over by the War Assets Corporation.

F These accounts reflect the balances of amounts remitted by the liquidators of certain defunct trust and insurance companies and represent unclaimed dividends due the ordinary creditors.

G During the year, moneys held in these accounts for the purpose of redeeming notes still in circulation were paid to the Bank of Canada in accordance with Section 120 of the Bank Act, c. 30, 1944. The closing balances represent unclaimed dividends of the banks' assets due the depositors.

H The balances of these accounts represent the amounts deposited with the Government to meet matured bonds and interest coupons which, for the convenience of investors, have been made payable at the offices of the Assistant Receivers General (and now at the agencies of the Bank of Canada). The receipts represent cash received from the Canadian National Railways while the disbursements were for interest coupons redeemed by the Bank of Canada.

I The fund represents the proceeds from the sale of lands set apart under 12 Vic., 1849, Chapter 200, for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Income from the sales is apportioned to the two provinces on the basis of population. Interest, apportioned on the same basis as the proceeds, is paid semi-annually to the above-named provinces at the rate of 5 per cent per annum and is charged to Interest on Public Debt.

J This account was established under authority of P.C. 144 of January 18, 1936, whereby the amount to be paid into Consolidated Revenue Fund is limited to \$500,000, made up of a Government grant of \$100,000 and deposits by the Trustees of public contributions. Interest on this fund, at 3 per cent per annum, is paid to the Trustees and charged to Interest on Public Debt under the above-mentioned authority. The receipt of \$10,000 in the present fiscal year represents a deposit by the Trustees.

K This represents the unexpended balance of amount received from the liquidators of the Home Bank and the Commissioner under the Home Bank Creditors' Relief Account, to provide for outstanding relief cheques, and to pay any claims of depositors which should have been, but were not, dealt with by the Commissioner.

L The balance in this account represents declared but unpaid dividends of estates, paid to the Receiver General in accordance with the provisions of the Bankruptcy Act.

M This is the balance of a bequest made by the late William Scott, for the benefit of soldiers who served in the 1914-18 war. Payments are made on the application of the Canadian Pension Commission.

[11] Insurance, Pension and Guaranty Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Insurance and Guaranty Funds—</i>				
A Insurance Fund—Civil Service.....	17,001,822 29	1,393,985 56	376,096 12	18,019,711 73
B Government Officers' Guarantee Fund	300,508 38	73,493 96	1,003 17	372,999 17
C War Damage Insurance Special Account—General.....	7,417,875 51	190,823 58	108,660 26	7,500,038 83
D War Damage Insurance Special Account—Board of Grain Commissioners.....	940,087 56	622,896 16	68,321 62	1,494,662 10
E War Damage Insurance Account— Government Property.....	2,898,111 96	329,669 16		3,227,781 12
	<u>28,558,405 70</u>	<u>2,610,868 42</u>	<u>554,081 17</u>	<u>30,615,192 95</u>
<i>Pensions and Retirement Funds—</i>				
F Civil Service Superannuation and Retirement Act, c. 17, R.S., 1906....	1,664,548 96		1,664,548 96	
G Superannuation Account.....	67,452,599 89	17,806,786 01	6,112,157 88	79,147,228 02
H Retirement Fund—Civil Service.....	19,003,908 73	5,548,516 63	10,629,819 37	13,922,605 99
	<u>88,121,057 58</u>	<u>23,355,302 64</u>	<u>18,406,526 21</u>	<u>93,069,834 01</u>
	<u>\$116,679,463 28</u>	<u>\$ 25,966,171 06</u>	<u>\$ 18,960,607 38</u>	<u>\$123,685,026 96</u>

A The Civil Service Insurance Fund increased by \$1,017,889.44 during the fiscal year. Receipts consisted of premium revenue amounting to \$373,741.21 and interest of \$1,020,244.35. Disbursements included payment of death benefits, \$332,808.96, payment of cash surrender values, \$41,706.57, and refund of overpaid premiums, \$1,580.59.

B Receipts credited to this fund during the year consisted of premiums, at the rate of 20 cents per \$100 of coverage, amounting to \$64,741.16, and interest at 2½ per cent, \$8,752.80. Disbursements were made to various departments to cover defalcations amounting to \$904.74, and for refund of overpayment of premiums, \$38.43.

C This account is credited with premiums received under the General War Risk Insurance Scheme (War Risk Insurance Act, 1942); the disbursements consist of compensation, indemnities, administration expenses and refunds of overpayments of premiums.

D Under authority of P.C. 10229, November 19, 1942, amended by P.C. 11161, December 8, 1942, a blanket insurance scheme was established for the insurance of grain in commercial storage in Canada and in transit. The premium is obtained by means of a levy, which levy is collected by the Board of Grain Commissioners from elevator operators. Out of this account, in addition to claims, there is paid interest at the rate of four per cent per annum to elevator managers in respect of outstanding advances of the foregoing levy made by such managers on behalf of owners of grain.

E P.C. 2/8917 of September 30, 1942, authorizes that, under the War Risk Insurance Act, c. 35, 1942, and the War Measures Act, c. 206, R.S. 1927, the property of His Majesty in right of the Dominion of Canada be insured against war damage. The receipts represent premiums which are charged to the appropriations of the departments concerned. Should damages arise, the cost will be charged to this account.

F No contributions are now being made under the Civil Service Superannuation and Retirement Act, c. 17, R.S. 1906. Section 19A of the Civil Service Superannuation Act, chap. 34, 1944-45, directs that the balance at the credit of Superannuation No. 2 shall, on the 15th day of August, 1944, be transferred to the Superannuation Account kept under this Act. Disbursements totalling \$9,538.30 were made from this account to August 31, 1944, and the balance of \$1,655,010.66 was then transferred to the Superannuation Account.

G The balance at the credit of the Superannuation Account (previously entitled Civil Service Superannuation Act, 1924) increased by \$11,694,628.13 during the fiscal year. The amount contributed by employees was \$3,503,568.47, that by the Government, \$2,340,793.07 and interest amounting to \$2,701,150.74 was added. Under Sections 17A and 19A of the Civil Service Superannuation Act, c. 34, 1944-45, the amounts of \$7,606,263.07 from the Civil Service Retirement Fund and \$1,655,010.66 from Superannuation Fund No. 2 were transferred to this account. Superannuation payments amounted to \$5,830,404.31, gratuities to \$40,352.49, withdrawal allowances to \$224,834.41 and a payment of \$16,566.67 was made to the Bank of Canada under authority of Section 15 of the Bank of Canada Act.

H The balance at the credit of the Civil Service Retirement Fund decreased by \$5,081,302.74. This is due to the transfer of the amount of \$7,606,263.07 to the Superannuation Account as authorized under Section 17A of the Civil Service Superannuation Act whereby any civil servant who was subject to the provisions of the Retirement Act on the 15th day of August, 1944, is eligible within one year after the said date to become a contributor and to be entitled to all the benefits and privileges of the Superannuation Account. Receipts consisted of abatements from salaries amounting to \$4,898,053.35 and interest of \$650,463.28; disbursements were lump sum payments on retirement or death of contributors, certain adjustments and transfers.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
A Ernest Davis Estate—Suspense.....	3,445 81	224 50		3,670 31
B Interest Special Account— Interest Accrued— Fifth Victory Loan, 1943.....	273,857 49		273,857 49	
Seventh Victory Loan, 1944.....		374,573 92		374,573 92
GENERAL				
C Income Tax Deductions Suspense— Central Pay Office.....	224,467 09	16,745,058 53	16,886,072 10	83,453 52
D Unemployment Insurance Suspense— Central Pay Office.....	3,308 24	1,240,527 63	1,241,306 93	2,528 94
War Savings Certificates Instalment Purchases— E Federal District Commission.....	188 75	1,910 50	1,968 00	131 25
F Central Pay Office.....	57,607 48	1,587,809 42	1,594,477 50	50,939 40
Instalment Purchases of Victory Bonds— G Second Victory Loan, 1942— Public Service.....	34,650 15	226 51	2,020 55	32,856 11
G Third Victory Loan, 1942— Public Service.....	18,094 19	66,746 51	65,209 89	19,630 81
G Fourth Victory Loan, 1943— Public Service.....	74,416 96	894,265 86	902,684 47	65,998 05
G Fifth Victory Loan, 1943— Public Service.....	15,683,842 54	9,773,236 69	25,374,394 48	82,684 75
G Sixth Victory Loan, 1944— Public Service.....		29,850,698 89	29,789,797 41	60,901 48
G Seventh Victory Loan, 1944— Public Service.....		3,120,853 71	437,318 77	2,683,534 94
	<u>\$ 16,373,878 40</u>	<u>\$ 63,656,132 67</u>	<u>\$ 76,569,107 59</u>	<u>\$ 3,460,903 48</u>

A The will of the late Ernest Davis, who died on May 12, 1936, provided that the residue of his estate should be paid to the Dominion Government. Receipts during the fiscal year represent further proceeds from this estate. When it is finally wound up, the amount will be transferred to Revenue.

B Accrued interest collected from those purchasing bonds after the issue date is credited to these accounts and, on first due date, is transferred to Interest on Public Debt.

C To this account are credited the income tax deductions from employees paid through the Central Pay Office; such deductions are subsequently paid to the Department of National Revenue.

D Deductions from the salaries and wages of Dominion Government employees paid through Central Pay Office are credited to this account pending payment to the Unemployment Insurance Commission.

E Deductions from the salaries of employees of the Commission are credited to this account and cheques are drawn against it in favour of the Bank of Canada as the certificates become fully paid.

F Deductions from the salaries of Dominion Government employees paid by Central Pay Office are credited to this account and cheques are drawn against it in favour of the Bank of Canada as the certificates become fully paid.

G These accounts were established to record instalment purchases of Victory Loan bonds by employees of the Dominion Government, Crown corporations and other government agencies. Receipts are the instalments, while disbursements are payments to the Bank of Canada for bonds fully subscribed.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
A Briton Medical and General Life Association Funds.....	281 06			281 06
B Cash Suspense—Unallocated Funds...	37,753 14	2,224,115 72	133,141 23	2,128,727 63
C Donations Suspense—Non-War.....		48 00	48 00	
D George Mayo Estate.....	7,000 00	4,000 00		11,000 00
D George Henderson Keeler Estate.....		275 00		275 00
E Matured Bonds and Interest Unclaimed.....	62,127 55	25,076 25	1,920 00	85,283 80
F National Housing Act—Suspense.....	915 00			915 00
G National War Finance Committee Trading Account.....		99,265 88	99,265 88	
H Premium, Discount and Exchange....		114,780,165 61	114,780,165 61	
I Royal Canadian Mint—Handling Charges.....		964,096 87	964,096 87	
J Royal Canadian Mint—Newfoundland Coinage.....		6 00	6 00	
K Salvage Suspense.....		2,166 91	2,166 91	
L Unclaimed Award, Registrar Exchequer Court of Canada, B.C. Admiralty District.....	1,831 17			1,831 17
M Unclaimed Cheques Suspense—Finance	43,758 59	104 75	12 38	43,850 96
M Unclaimed Cheques Suspense—War-time Prices and Trade Board.....	21 20			21 20
N Unclaimed Drafts Suspense—Finance.	65 00	20 49		85 49
O Unclaimed War Savings Certificates and Stamps.....	64,070 16	37,605 75	3,141 98	98,533 93
P Victory Loans, 1917-18-19—Canvassers' Suspense Account.....	1,620 83			1,620 83
Q Victory Loans, 1917-18-19—At credit of subscribers in arrears.....	207,552 70		70 00	207,482 70
R Victory Loan, 1941—At credit of subscribers in arrears.....	4,343 35	221 69	228 05	4,336 99
R 2nd Victory Loan, 1942—At credit of subscribers in arrears.....	8,785 80	295 82	479 50	8,602 12
R 3rd Victory Loan, 1942—At credit of subscribers in arrears.....	3,315 29	1,279 27	259 40	4,335 16
R 4th Victory Loan, 1943—At credit of subscribers in arrears.....	3,299 16	2,212 16	632 67	4,878 65
R 5th Victory Loan, 1943—At credit of subscribers in arrears.....		3,945 79	551 33	3,394 46
R 6th Victory Loan, 1944—At credit of subscribers in arrears.....		2,121 81	326 51	1,795 30
R 7th Victory Loan, 1944—At credit of subscribers in arrears.....		10 00		10 00
S War Donations Suspense.....		177,408 05	177,408 05	
T Wartime Prices and Trade Board—Suspense.....		74 27	71 27	3 00
	<u>\$ 446,740 00</u>	<u>\$118,324,516 09</u>	<u>\$116,163,991 64</u>	<u>\$ 2,607,264 45</u>

A This credit represents the balance of the proceeds from the liquidation of the assets of this Association which was wound up in the fiscal year 1887-88.

B The amounts of remittances which are not immediately classifiable are credited to this account. Upon receipt of the necessary information, clearance is made to the proper accounts.

C Donations received from various sources and designated as non-war contributions are credited to this account and, at the close of the fiscal year, the balance is transferred to Revenue—Special Receipts.

- D These amounts are interim payments from estates which were bequeathed to the Government as a contribution toward the war effort. When the wills have been probated the net proceeds of the estates will be transferred to Revenue—War donations.
- E Unclaimed matured bonds which cannot be delivered are cancelled and the value, including that of any interest coupons, is credited to this account. Disbursements are made to the owners of such bonds upon application.
- F To this account are credited the amounts collected by payroll deductions in connection with two housing loans. This money is being held pending a decision as to its disposal.
- G This is a bond trading account in connection with the furtherance of the sale of Victory Loan bonds generally.
- H Obligations payable in other than Canadian currency, such as those portions of the Funded and Floating Debt payable in London and New York are recorded in the Balance Sheet at par of exchange. Similarly assets held in London and New York such as cash, special deposits, and security investments are shown at \$48 $\frac{1}{2}$ to the pound sterling and \$1 to the American dollar. In all other transactions, the current market values are used and the difference is adjusted by charging or crediting this account as required. At the close of the fiscal year the excess of disbursements over receipts was charged to Expenditures—Premium, Discount and Exchange.

The following table shows the transactions, apart from certain adjusting entries, in this account for 1944-45:

Expenditure—

Premium paid on gold and on United States funds purchased	77,425,341 37
Discount on sterling funds sold.....	16,434,878 72
Premium paid on Dominion of Canada sterling securities redeemed—	
2 $\frac{1}{2}$ % 1947 stock at 100-20%	126 08
	<hr/>
	93,860,346 17

Revenue—

Premium received on gold and on United States funds sold	62,070,922 50
Discount on sterling funds purchased	15,441,230 87
	<hr/>
	77,512,153 37

Net Expenditure	<hr/>	\$ 16,348,192 80
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- I Amounts deducted from the payments for gold deposited with the Royal Canadian Mint and the Dominion of Canada Assay Office, Vancouver, to cover the costs of packing, insurance, express, etc., on shipments of fine gold out of Canada, are credited to this account, while certain of the actual expenses are debited hereto. For this fiscal year, the total deductions exceeded the expenses charged to this account by \$961,276.87 which was transferred to Revenue—Bullion and Coinage account.
- J The receipts in this account represent payment by the Government of Newfoundland of brokerage charges on coinage minted for it by the Dominion. The disbursements constitute payment by the Dominion to the brokerage firm concerned.
- K A subsidiary of Cash Suspense, dealing with funds relating to salvage and operated separately for accounting convenience.
- L Amount received from the Registrar, British Columbia Admiralty District which had been on deposit in his account for more than twenty years. Payment will be made if a valid claim for the money should be submitted.
- M All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue are credited to these accounts.
- N The chartered banks of Canada submit semi-annually to this department lists of outstanding drafts and receipts on Government Account. Certain of these drafts and receipts are credited to this account pending information as to the department or services concerned. Clearance is made upon receipt of such information.
- O To this account is credited the value of War Savings Certificates and Stamps which are returned to the Bank of Canada, War Savings Division, for various reasons. When owners are located or identified, disbursements are made.
- P This represents undelivered cheques issued in favour of canvassers for the 1917, 1918 and 1919 Victory Loans. Full particulars of these cheques are on file in the Finance Department. There have been no claims presented since March 31, 1924.
- Q This account has to do with incomplete subscriptions to the 1917, 1918 and 1919 Victory Loans. On November 29, 1930, the Governor in Council approved the principle of refunding, on application by the subscriber, the amount of any instalment paid.
- R These accounts are similar in purpose to the one described in "Q" above.
- S To this account are credited donations towards the Canadian war effort. At the close of the fiscal year, the credit balance is transferred to Special Receipts.
- T Receipts which cannot immediately be allocated to this account pending clearance to the proper accounts.

[14] Province Debt Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
British Columbia	583,021 40			583,021 40
Manitoba	3,578,941 20			3,578,941 20
New Brunswick	529,299 39			529,299 39
Nova Scotia	1,055,411 69			1,055,411 69
Ontario	2,848,289 52			2,848,289 52
Prince Edward Island	775,791 83			775,791 83
Quebec	2,549,213 61			2,549,213 61
	<u>11,919,968 64</u>			<u>11,919,968 64</u>
Less—				
Province of Nova Scotia Suspense Account...	40,139 91			40,139 91
Province of Prince Edward Island Land Account	782,402 33			782,402 33
Province of Quebec Debt Account.....	1,473,609 63			1,473,609 63
	<u>2,296,151 87</u>			<u>2,296,151 87</u>
	<u>\$9,623,816 77</u>			<u>\$9,623,816 77</u>

The amount of \$2,296,151.87, included as an asset in the Dominion Balance Sheet, consists of amounts due on debt account by the Provinces of Nova Scotia, Prince Edward Island and Quebec.

The amount of \$11,919,968.64, included as a liability, represents the amount of the debt allowances granted to the provinces as a result of the financial settlements of Confederation.

Details of the interest paid and received in connection with these accounts will be found in Appendix 5 to this section, page F-79.

[15] Reserves for Certain Contingent Liabilities

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
A Reserve for losses on Wheat Market- ing Guarantees	\$ 8,816,210 36	\$ 186,444 58	\$ 9,002,654 94	
B Reserve for possible losses on ul- timate realization of active assets....	\$100,000,000 00	\$ 25,000,000 00		\$125,000,000 00

A This reserve was provided to cover losses in connection with the wheat marketing operations of the Canadian Wheat Board. The opening balance related solely to the liability in respect of the 1939 Crop. Receipts were the amount of accrued bank interest from August 1, 1944 to April 30, 1945 on the deficit on 1939 Crop Account, such amount being charged to Special Expenditures (see page F-27).

Disbursements consisted of (a) a reduction of \$589,360.17 in the reserve as a result of an improvement in the balance sheet position based on operations of the Board calculated as at July 31, 1943 and 1944, a credit of a corresponding amount being shown in Revenues—Special Receipts and Other Credits; and (b) a payment of \$8,413,294.77 to the Board, under authority of P.C. 2955 of April 24, 1945, to enable it to discharge its liability to the lending banks.

B During the year this reserve was increased by a further \$25,000,000, such amount being charged to Expenditures (see page F-54).

[16] Funded Debt Unmatured

	Cr. Balance Apr. 1, 1944	Increase or Decrease*	Cr. Balance Mar. 31, 1945
Payable in Canada	10,366,444,849 67	2,827,982,209 79	13,194,427,059 46
Payable in New York	333,000,000 00		333,000,000 00
Payable in London	12,405,650 32	340,117 46*	12,065,532 86
	<u>\$10,711,850,499 99</u>	<u>\$ 2,827,642,092 33</u>	<u>\$13,539,492,592 32</u>

NOTE.—A portion of this indebtedness is reported under the Department of National Revenue (see page P-27).

Schedule "T" (page 27) in Part I of this Report, in which part the funded debt unmatured is shown in total, gives a breakdown by loans. On page 6 of the same Part, Comment No. 16 on the Balance Sheet explains the increase during 1944-45.

1944-45

PUBLIC ACCOUNTS

PART II
F

DEPARTMENT OF FINANCE

APPENDICES

1. Return on Investments
2. Interest on Public Debt
3. Servicing of Public Debt
4. Cost of Loan Flotations
5. Subsidy Accounts
6. Government-owned Companies
7. Federal District Commission
8. National Battlefields Commission

Appendix 1

RETURN ON INVESTMENTS

Particulars	Time	Date to which interest was paid	Rate of Interest	Amount invested	Amount Realized	
			p.c.	\$ cts.	\$ cts.	\$ cts.
PROVINCES						
Relief Loans—						
Manitoba.....	1 year.....	Various.....	3	24,774,950 27*	743,261 63	
Saskatchewan.....	Various.....	Various.....	3	71,161,785 78*	210,523 65	
Alberta.....	1 year.....	Various.....	3	25,887,500 00*	777,074 86	
British Columbia.....	1 year.....	Various.....	3	34,467,140 05*	1,036,058 01	2,766,918 15
Subsidy overpayment—Province of						
Alberta.....	1 year.....	Mar. 1, 1945	3	350,000 00*		10,500 00
Province of Saskatchewan—Power						
Commission.....	1 year.....	Nov. 15, 1944	3½	42,240 00*		1,579 20
Province of Quebec—Debt Account...	1 year.....	Dec. 31, 1944	4			58,944 38
Province of Saskatchewan—						
Seed Grain Loans Guarantee, 1936..	On acct.....	Various.....	3	2,637,398 15*	45,341 79	
Seed Grain Loans Guarantee, 1937...	On acct.....	Various.....	3	7,136,051 09*	103,003 03	148,344 82
NATIONAL HARBOURS BOARD						
Halifax Harbour Debentures.....	On acct.....	Various.....	Various...	12,501,934 28*	650,000 00	
Montreal Harbour Debentures.....	On acct.....	Various.....	Various...	60,018,720 16*	1,650,000 00	
Saint John Harbour Debentures.....	On acct.....	Various.....	Various...	17,053,791 31*	550,000 00	
Three Rivers Harbour Debentures.....	On acct.....	Various.....	Various...	3,900,763 71*	150,000 00	
Vancouver Harbour Debentures.....	On acct.....	Various.....	Various...	25,012,454 18*	1,000,000 00	4,000,000 00
CANADIAN NATIONAL RAILWAYS						
Purchase of railway equipment—						
1936 Agreement.....	1 year.....	Oct. 16, 1944	3	3,103,038 52*	100,848 76	
1940 Agreement.....	1 year.....	Oct. 18, 1944	3½	10,911,651 50*	399,267 25	
1941 Agreement.....	1 year.....	Dec. 26, 1944	3½	17,974,245 82*	677,490 80	
1942 Agreement.....	1 year.....	Feb. 25, 1945	2½	21,863,333 49*	614,906 25	
Financing and Guarantee Act, 1940—						
Advances for purchase of securities..	Various....	Jan. 1, 1945	3½	108,022,266 41*	3,765,291 34	
Financing and Guarantee Act, 1941—						
Advances for purchase of securities..	Various....	Jan. 1, 1945	3½	8,609,921 26*	303,518 33	
Financing and Guarantee Act, 1942...	Various....	Feb. 7, 1944	3½		8,682 57	
Financing and Guarantee Act, 1942—						
Advances for purchase of securities..	Various....	Jan. 1, 1945	3½	18,267,894 88*	639,255 78	
Refunding Act, 1938.....	Various....	Jan. 1, 1945	Various...	109,038,249 33*	3,350,309 49	
Refunding Act, 1944.....	185 days...	Jan. 1, 1945	2½	56,684,000 00*	797,264 34	
War Appropriation Act, 1941, Temporary Loan.....	1 year.....	Jan. 1, 1945	3½	13,906,999 71*	486,744 98	
War Appropriation (United Kingdom Financing) Act, 1942—Advances for purchase of securities.....	Various....	Jan. 1, 1945	3½	256,055,076 08*	8,928,459 04	
War Appropriation Act, 1942—Vermilion Oil Field.....	Various....	Feb. 7, 1944	3½		2,152,98	20,074,191 91
MISCELLANEOUS						
Bank of Canada Capital Stock.....	1 year.....	Dec. 31, 1944	4½	5,000,000 00	225,000 00	
Bank of Canada—Dominion's share of profits for calendar year 1944.....					18,078,893 71	
Bank of Montreal, London, Eng.—						
Interest on current account.....	Various....	Various.....	½		40,243 81	
Canadian Farm Loan Board—						
Interest on bonds.....	Various....	Jan. 1, 1945	3½	16,700,000 00*	735,311 64	
Interest on initial capital.....	1 year.....	Mar. 31, 1945	3½	5,000,000 00	175,000 00	
Interest on initial capital—						
Fisherman's Loan Act.....	1 year.....	Mar. 31, 1945	2½	29,000 00	725 00	
Canadian National (West Indies) Steamships Ltd.—						
Loan for working capital.....	1 year.....	Jan. 1, 1945	3	450,000 00	13,500 00	
Advances for capital and deficits..	On acct.....		Various...	5,059,960 94*	306,165 89	
Central Mortgage Bank—						
Net profits for calendar year 1944...					4,414 00	
Dominion and National Housing Acts, —Loans.....	Various....	Various.....	Various...	14,721,232 31*	466,038 38	
Foreign Exchange Control Board—Advances.....	Various....	Nov. 1, 1944	1	850,000,000 00*	5,951,510 21	

Appendix 1—Concluded

RETURN ON INVESTMENTS—Concluded

Particulars	Time	Date to which interest was paid	Rate of Interest	Amount invested	Amount Realized		
			p.c.	\$ cts.	\$ cts.	\$ cts.	
<i>MISCELLANEOUS—Concluded</i>							
Government of the Union of Soviet Socialist Republics—Loan.....	1 year.....	Jan. 1, 1945	3	10,000,000 00*	295,013 44		
Home Improvement Loans—							
Interest on overdue payments.....	Various.....	Various.....	Various.....		2,028 43		
Montreal Turnpike Trust Corporation	—						
Interest under commutation agreements.....	Various.....	Various.....	6	14,308 00*	441 36		
Municipal Improvements Assistance Act, 1938—Loans.....	Various.....	Various.....	2	5,543,349 99*	112,837 37		
National War Finance Committee—							
Bank interest.....					3 05		
Saint John Bridge and Railway Extension Co.—Loan.....	1 year.....	July 1, 1944	4	433,900 00	17,356 00		
Securities Investment Account.....	Various.....	Various.....	Various...	335,921,665 80*	5,544,973 71	31,969,456 60	
						59,029,935 06	

*Balance March 31, 1945.

Appendix 2

INTEREST ON PUBLIC DEBT, 1944-45

To whom paid	Description	Time for which interest was paid	Date to which interest was paid	Rate of interest	Amount of Principal		—		Interest paid		Total	
				p.c.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
FUNDED DEPT, TREASURY BILLS AND DEPOSIT CERTIFICATES												
PAYABLE IN CANADA												
The Provincial Treasurer:												
Manitoba.....	Debenture Stock—School Lands.....	1 year	Jan. 1, 1945	4	5,919,862	65	236,794	50				
Saskatchewan.....	Debenture Stock—School Lands.....	1 year	Jan. 1, 1945	4	17,809,039	00	712,361	56				
Alberta.....	Debenture Stock—School Lands.....	1 year	Jan. 1, 1945	4	9,564,569	20	382,582	70				
Sundry Persons.....	Refunding Loan, 1924-44.....	1 year	Oct. 15, 1944	4½	50,000,000	00			1,331,738	82		
Sundry Persons.....	Refunding Loan, 1926-46.....	1 year	Feb. 1, 1945	4½	45,000,000	00			2,250,000	00		
Sundry Persons.....	Refunding Loan, 1934-49.....	1 year	Oct. 15, 1944	3½	138,322,000	00			2,025,000	00		
Sundry Persons.....	Refunding Loan, 1937-44.....	1 year	Nov. 15, 1944	2½	20,000,000	00			4,841,270	00		
Sundry Persons.....	Refunding Loan, 1937-51.....	1 year	Nov. 15, 1944	3½	60,000,000	00			500,000	00		
Sundry Persons.....	Conversion Loan, 1931-56.....	1 year	Nov. 1, 1944	4½	43,125,700	00			1,950,000	87		
Sundry Persons.....	Conversion Loan, 1931-57.....	1 year	Nov. 1, 1944	4½	37,523,200	00			1,940,656	50		
Sundry Persons.....	Conversion Loan, 1931-58.....	1 year	Nov. 1, 1944	4½	276,687,600	00			1,688,544	00		
Sundry Persons.....	Conversion Loan, 1931-59.....	1 year	Nov. 1, 1944	4½	289,693,300	00			12,450,942	00		
Sundry Persons.....	Conversion Loan, 1937-49.....	1 year	Dec. 1, 1944	3½	33,500,000	00			13,036,198	50		
Sundry Persons.....	Loan of 1932-52.....	1 year	Oct. 15, 1944	4	56,191,000	00			1,088,749	85		
Sundry Persons.....	Loan of 1935-55, June 1.....	1 year	Dec. 1, 1944	3	40,000,000	00			2,247,640	00		
Sundry Persons.....	Loan of 1935-55, Nov. 15.....	1 year	Dec. 1, 1944	3	55,000,000	00			1,200,000	00		
Sundry Persons.....	Loan of 1936-66.....	1 year	Dec. 1, 1944	3½	54,703,000	00			1,650,000	00		
Sundry Persons.....	Loan of 1938-44.....	6 months	June 1, 1944	2	90,625,000	00			1,777,847	38		
Sundry Persons.....	Loan of 1938-39-58.....	1 year	Dec. 1, 1944	3	88,200,000	00			906,250	00		
Sundry Persons.....	Loan of 1940-45.....	1 year	Dec. 1, 1944	2	105,000,000	00			2,646,000	00		
Sundry Persons.....	Loan of 1936 Perpetual.....	1 year	Mar. 1, 1945	2	55,000,000	00			2,100,000	00		
Sundry Banks.....	Three Year Notes, 1941-44.....	1 year	Oct. 16, 1944	1½	200,000,000	00			1,650,000	00		
Sundry Banks.....	Two Year Notes, 1942-44.....	6 months	Apr. 15, 1944	1½	100,000,000	00			3,000,000	00		
Sundry Banks.....	One Year Notes, 1943-44.....	6 months	Apr. 15, 1944	1	250,000,000	00			750,000	00		
Sundry Banks.....	Two Year Notes, 1943-45.....	1 year	Jan. 2, 1945	1½	450,000,000	00			1,250,000	00		
Sundry Banks.....	One Year Notes, 1944-45.....	6 months	Oct. 15, 1944	1	250,000,000	00			1,250,000	00		
Sundry Banks.....	Two Year Notes, 1944-46.....	6 months	Oct. 15, 1944	1½	100,000,000	00			687,500	00		
Sundry Banks.....	Six months Notes dated Sept. 1, 1944.....	6 months	Mar. 1, 1945	3	104,000,000	00			390,000	00		
Sundry Persons.....	First War Loan, 1940.....	1 year	Feb. 1, 1945	3½	250,000,000	00			8,124,725	99		
Sundry Persons.....	Second War Loan, 1940.....	1 year	Apr. 1, 1945	3	324,045,700	00			9,748,371	00		
Sundry Persons.....	Victory Loan, 1941-46.....	1 year	Dec. 15, 1944	2	193,286,000	00			3,865,720	00		
Sundry Persons.....	Victory Loan, 1941-51.....	1 year	Dec. 15, 1944	3	643,534,250	00			19,306,027	50		
Sundry Persons.....	Second Victory Loan, 1942-44.....	6 months	Sept. 1, 1944	1½	150,000,000	00			1,125,000	00		
Sundry Persons.....	Second Victory Loan, 1942-48.....	1 year	Mar. 1, 1945	2½	269,379,000	00			6,072,277	50		
Sundry Persons.....	Second Victory Loan, 1942-54.....	1 year	Mar. 1, 1945	3	669,658,900	00			20,089,767	00		
Sundry Persons.....	Third Victory Loan, 1942-56.....	1 year	Nov. 1, 1944	1½	144,253,000	00			2,524,427	50		
Sundry Persons.....	Third Victory Loan, 1942-56.....	1 year	Nov. 1, 1944	3	847,136,050	00			25,414,081	50		
Sundry Persons.....	Fourth Victory Loan, 1943-46.....	1 year	Nov. 1, 1944	1½	197,455,000	00			3,455,462	50		
Sundry Persons.....	Fourth Victory Loan, 1943-57.....	1 year	Nov. 1, 1944	3	1,111,261,650	00			33,337,849	50		
Sundry Persons.....	Fifth Victory Loan, 1943-47.....	1 year	Nov. 1, 1944	1½	373,259,000	00			6,532,032	50		

[illegible]

Provincial Treasurer:	Trust Fund Proportion of Common School Fund.....	1 year	Jan. 1, 1945	5	71,229 86	133,888 54
Ontario.....	Trust Fund Proportion of Common School Fund.....	1 year	Jan. 1, 1945	5	62,658 68	
Quebec.....						
	INSURANCE AND GUARANTY FUNDS					
	Government Annuities.....	1 year	Apr. 1, 1945	4	243,537,624 00*	8,826,237 74
	Civil Service Insurance Fund.....	1 year	Apr. 1, 1945	6	18,019,711 73*	1,020,244 35
	Returned Soldiers' Insurance Fund.....	1 year	Apr. 1, 1945	4	22,762,078 47*	876,581 50
	Govt. Officers' Guarantee Fund.....	1 year	Apr. 1, 1945	2½	372,999 17*	8,752 80
	PENSION AND RETIREMENT FUNDS					
	Superannuation Account.....	1 year	Apr. 1, 1945	4	79,147,228 02*	2,701,150 74
	Sundry Persons.....	1 year	Jan. 1, 1945	4	13,922,605 99*	650,463 17
	National Harbours Board Pension Fund....	1 year	Jan. 1, 1945	4	573,646 03*	12,005 33
	R.C.M.P. Dependents' Pension Fund.....	1 year	Apr. 1, 1945	4	407,178 87*	14,896 67
	Pilots' Pension Funds—					
	Halifax.....	1 year	Apr. 1, 1945	3	5,651 28*	48 68
	Sydney.....	1 year	Apr. 1, 1945	3	4,978 48*	102 29
	Saint John.....	1 year	Apr. 1, 1945	3	22,514 57*	162 01
	Montreal.....	1 year	Apr. 1, 1945	3	6,896 63*	139 81
	British Columbia.....	1 year	Apr. 1, 1945	3	7,363 62*	131 74
						584 53
						3,379,100 44
						318,994,820 53

(a) Less accrued interest received on instalment subscriptions.

† Rate shown is average effective rate of discount.

* Balance March 31, 1945.

Appendix 3

SERVICING OF PUBLIC DEBT, 1944-45

To Whom Paid	Services	\$ cts.	\$ cts.	\$ cts.
Bank of Montreal, London, England..	Expenses of redemption and transfer of bonds— Consolidated Revenue and Audit Act, 1931— Stamp Duty on transfers of stock.....		119 01	
“ ..	Redemption expenses, vested issues—Cable- grams, postage, stationery, etc.....		117 60	
“ ..	Commission paid for redemption of bonds— 2½% Loan, 1947.....	79 16		
“ ..	3½% Loan, 1950-55.....	153 93		
“ ..	4 % Loan, 1953-58.....	103 87		
“ ..	3½% Loan, 1958-63.....	53 51		
			390 47	
Bank of Montreal, New York.....	5 % Loan, 1922-52.....	133 57		
“ ..	2½% Loan, 1935-45.....	214 35		
“ ..	2½% Loan, 1937-44.....	24 96		
“ ..	5 % War Loan, 1917-37.....	0 07		
			372 95	
“ ..	Expenses in connection with transfer of bonds— Postage, registration, insurance and express on sundry bonds.....		5 95	1,005 98
VOTE 56—SERVICING OF PUBLIC DEBT				
Sundry Banks, Canada.....	Commission for cashing Dominion of Canada coupons.....	135,635 18		
Bank of Montreal, New York.....	Commission for cashing Dominion of Canada coupons and for paying registered interest.....	9,944 69	145,579 87	
“ ..	Fees for acting as registrar of Dominion of Canada bond issues in New York.....		842 48	
Bank of Montreal, London, England..	For services as fiscal agents in London, England, for the year ended December 31, 1944, at a rate of £150 per million pounds of debt.....		1,697 81	
“ ..	Advertising interest payments.....		561 08	
“ ..	Photographing Dominion Stock registers.....		17 88	
Advertising Agencies of Canada—War Finance Advertising Group.....	Advertising call notices of redemption of 4% bonds due Oct. 15, 1945 and 3½% bonds due Oct. 15, 1949.....	2,502 64		
King's Printer, Ottawa.....	“ “ ..	45 90	2,548 54	
“ ..	Printing Form 18K.....		137 71	
British American Bank Note Com- pany.....	Cost of replenishing reserve stocks of bonds depleted through transfers and exchanges.....	15,064 92		
Canadian Bank Note Company.....	“ “ ..	5,451 30	20,516 22	171,901 59
				172,907 57

Appendix 4

COST OF LOAN FLOTATIONS 1944-45

	\$	cts.	\$	cts.	\$	cts.
Fourth Victory Loan, dated May 1, 1943— National War Finance Committee— Administration— Salaries.....			245	72		
Office rental, light, heat and janitor service.....			91	66		
					337	38
Fifth Victory Loan, dated November 1, 1943— National War Finance Committee— Administration— Salaries.....	1,415	20				
Travelling expenses.....	214	09				
Postage and express.....	76	77				
Communication services.....	130	95				
Purchase and rental of equipment.....	25	11				
Office rental, light, heat and janitor service.....	316	67				
Expenses of organization meetings.....	5	00				
			2,183	79		
Advertising and publicity— Literature and miscellaneous.....	935	59				
Provincial committees' expenses for publicity generally.....	368	50				
			1,304	09		
Engraving and furnishing bonds.....			29,811	41		
					33,299	29
Sixth Victory Loan, dated May 1, 1944— National War Finance Committee— Administration— Salaries.....	444,051	19				
Travelling expenses.....	305,832	13				
Postage and express.....	62,270	94				
Communication services.....	92,343	64				
Stationery and printing.....	76,608	73				
Purchase and rental of equipment.....	22,201	23				
Office rental, light, heat and janitor service.....	66,858	07				
Expenses of organization meetings.....	61,165	29				
			1,131,331	22		
Advertising and publicity— Newspapers and magazines.....	556,570	81				
Radio.....	134,272	66				
Motion pictures.....	130,277	23				
Posters, billboards and street car cards.....	124,490	57				
Literature and miscellaneous.....	104,535	52				
Provincial committees' expenses for publicity generally.....	288,981	66				
			1,339,128	45		
Engraving and furnishing bonds.....			619,386	02		
			3,089,846	59		
Less net bond trading profit.....			39,481	89		
					3,050,364	70
Seventh Victory Loan, dated November 1, 1944— National War Finance Committee— Administration— Salaries.....	596,975	86				
Travelling expenses.....	384,170	07				
Postage and express.....	69,410	30				
Communication services.....	103,966	86				
Stationery and printing.....	89,329	21				
Purchase and rental of equipment.....	29,281	37				
Office rental, light, heat and janitor service.....	90,043	83				
Expenses of organization meetings.....	71,324	21				
			1,434,501	71		
Advertising and publicity— Newspapers and magazines.....	572,964	42				
Radio.....	121,218	62				
Motion pictures.....	160,512	29				
Posters, billboards and street car cards.....	123,981	40				
Literature and miscellaneous.....	176,418	99				
Provincial committees' expenses for publicity generally.....	288,631	86				
			1,443,727	58		
Engraving and furnishing bonds.....			690,738	28		
			3,568,967	57		
Less net bond trading profit.....			32,385	29		
					3,536,582	28

Appendix 4—Concluded

COST OF LOAN FLOTATIONS 1944-45—Concluded

	\$	cts.	\$	cts.	\$	cts.
Eighth Victory Loan, dated May 1, 1945—						
National War Finance Committee—						
Administration—						
Salaries.....	129,384	67				
Travelling expenses.....	67,538	66				
Postage and express.....	10,721	62				
Communication services.....	8,978	84				
Stationery and printing.....	9,892	69				
Purchase and rental of equipment.....	5,248	71				
Office rental, light, heat and janitor service.....	23,469	57				
Expenses of organization meetings.....	4,598	37				
			250,833	13		
Advertising and publicity—						
Literature and miscellaneous.....	37,820	58				
Provincial committees' expenses for publicity generally.....	4,241	25				
			42,061	83		
					301,894	96
War Savings Certificates and Stamps—						
National War Finance Committee—						
Administration—						
Salaries.....	341,986	51				
Travelling expenses.....	45,996	99				
Postage and express.....	27,584	05				
Communication services.....	11,674	42				
Stationery and printing.....	19,454	80				
Purchase and rental of equipment.....	8,913	66				
Office rental, light, heat and janitor service.....	53,605	23				
Expenses of organization meetings.....	3,631	78				
Sales commission to postmasters.....	30,330	20				
			543,177	64		
Advertising and publicity—						
Newspapers and magazines.....	41,215	61				
Radio.....	48,157	31				
Motion pictures.....	40,536	20				
Posters, billboards and street car cards.....	58,657	10				
Literature and miscellaneous.....	144,275	46				
Provincial committees' expenses for publicity generally.....	16,622	57				
			349,464	25		
Printing certificates and stamps.....			62,214	57		
					954,856	46
New York Loan dated January 15, 1943—						
Exchange fees.....			5	10		
Postage, registration and insurance.....			6	69		
					11	79
Treasury Bills—						
Printing tenders.....					142	09
Deposit Certificates—						
Litho-printing certificates.....					108	00
Non-interest Bearing Certificates—						
Stationery, postage, etc.....					89	61
					7,877,686	56

Appendix 5

SUBSIDY ACCOUNTS

Province of Alberta

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1944			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 796,169 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.		318,467 60
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.		95,000 00
	By $\frac{1}{2}$ year's grant as authorized by clause 20 of the schedule to Chap. 3, Statutes of 1930, population between 400,000 and 800,000 (Census 1941).		281,250 00
July 2...	To Cash	694,717 60	
Sept. 1...	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$8,107,500.		202,687 50
	By Adjustment of subsidy based on estimated population January 1, 1944 of 809,000. Increase 12,831 at 80 cents per head per annum in respect of payments made January 1, 1944 and July 1, 1944.		10,264 80
Sept. 1...	To Cash	212,952 30	
Sept. 6...	By Adjustment of grant for Government and Legislature for periods January 1, 1944 and July 1, 1944 as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907 (population between 800,000 and 1,500,000).		30,000 00
Sept. 6...	To Cash	30,000 00	
1945			
Jan. 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature at the rate of 80 cents per head per annum on a population of 809,000 (estimated population Jan. 1, 1944) as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.		323,600 00
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.		110,000 00
	By $\frac{1}{2}$ year's grant as authorized by Clause 20 of the schedule to Chap. 3 Statutes of 1930 (Census 1941).		281,250 00
Jan. 2...	To Cash	714,850 00	
Mar. 1...	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$8,107,500.		202,687 50
Mar. 1...	To Cash	202,687 50	
		1,855,207 40	1,855,207 40

Province of British Columbia

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1944			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature at the rate of 80 cents per head per annum on a population of 817,861 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.		327,144 40
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.		110,000 00
	By $\frac{1}{2}$ year's allowance in lieu of lands, as authorized by O.C. Windsor, May 16, 1871, and Chap. 37, Sec. 24, Statutes of 1930.		50,000 00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$583,021.40.		14,575 53
July 2...	To Cash	501,719 93	
1945			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.		501,719 93
Jan. 2...	To Cash	501,719 93	
		1,003,439 86	1,003,439 86

Appendix 5—Continued

Province of Manitoba

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1944			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 729,744 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		291,897 60
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		95,000 00
	By $\frac{1}{2}$ years grant as authorized by Clause 20 of the Schedule to Chap. 29, Statutes of 1930, population between 400,000 and 800,000 (Census 1941).....		281,250 00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on \$7,631,683.85 in lieu of debt as authorized by 2 Geo. V, Chap. 32, Sec. 4.....		190,792 09
July 2...	To Cash.....	858,939 69	
Aug. 22...	To overpayment of subsidy January 1, 1944 and July 1, 1944 on a decreased population of 744 at 80 cents per head per annum.....	595 20	
Sept. 23...	By Cash.....		595 20
1945			
Jan. 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 729,000 (estimated population January 1, 1944) as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		291,600 00
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		95,000 00
	By $\frac{1}{2}$ year's grant as authorized by Clause 20 of the Schedule to Chap. 29, Statutes of 1930 population between 400,000 and 800,000 (Census 1941).....		281,250 00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on \$7,631,683.85 in lieu of debt as authorized by 2 Geo. V, Chap. 32, Sec. 4.....		190,792 09
Jan. 2...	To Cash.....	858,642 09	
		1,718,176 98	1,718,176 98

Province of New Brunswick

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1944			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 457,401 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		182,960 40
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		95,000 00
	By $\frac{1}{2}$ year's allowance in lieu of export duty on lumber as authorized by 36 Vic., Chap. 41, Sec. 1.....		75,000 00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$529,299.39.....		13,232 48
July 2...	To Cash.....	366,192 88	
1945			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowances as above.....		366,192 88
Jan. 2...	To Cash.....	366,192 88	
		732,385 76	732,385 76

Appendix 5—Continued

Province of Nova Scotia

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1944			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature at the rate of 80 cents per head per annum on a population of 577,962 (Census 1941) as authorized by Sec. 1 (1-b) of the B.N.A. Act 1907,		231,184 80
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		95,000 00
July 2...	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$1,055,411.69..		26,385 29
	To Cash.....	352,570 09	
1945			
Jan. 1...	By $\frac{1}{2}$ year's grants as above.....		352,570 09
Jan. 2...	To Cash.....	352,570 09	
		705,140 18	705,140 18

Province of Ontario

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1944			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, on a population of 3,787,655 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907—		
	2,500,000 at 80 cents per head per annum.....	\$ 1,000,000 00	
	1,287,655 at 60 cents per head per annum.....	386,296 50	
			1,386,296 50
	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		120,000 00
July 2...	By $\frac{1}{2}$ year's allowance as authorized by 47 Vic., Chap. 4 of 1884.....		71,207 24
	To Cash.....	1,577,503 74	
1945			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.....		1,577,503 74
Jan. 2...	To Cash.....	1,577,503 74	
		3,155,007 48	3,155,007 48

Appendix 5—Continued

Province of Prince Edward Island

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1944			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 109,078 (Census 1891) as authorized by Sec. 1 (b) and 1 (8) of the B.N.A. Act, 1907.....		43,631 20
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		50,000 00
	By $\frac{1}{2}$ year's grant in lieu of Public Lands, O.C. Windsor, June 26, 1873.....	\$ 22,500 00	
	Less $\frac{1}{2}$ year's deduction on Land Account balance, being 5 per cent per annum on \$782,402.33 as authorized by O.C. Windsor, June 26, 1873.....	19,560 05	
			2,939 95
	By $\frac{1}{2}$ year's additional allowance on subsidy account as authorized by 50-51 Vic., Chap. 8, Sec. 1.....		10,000 00
	By $\frac{1}{2}$ year's allowance as authorized by 1 Edw. VII, Chap. 3, Sec. 1 in settlement of Steamships Service claim.....		15,000 00
	By $\frac{1}{2}$ year's grant as authorized by 2 Geo. V, Chap. 42, Sec. 2.....		50,000 00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$775,791.83....		19,394 79
July 2...	To Prince Edward Island Railway for $\frac{1}{2}$ year's interest on construction and maintenance of the Hillsboro River Bridge on the Murray Harbour Branch, as authorized by 63-64 Vic., Chap. 7.....	4,875 00	
July 2...	To Cash.....	186,090 94	
1945			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowances as above.....		190,965 94
Jan. 2...	To deduction as above.....	4,875 00	
Jan. 2...	To Cash.....	186,090 94	
		381,931 88	381,931 88

Province of Quebec

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1944			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, on a population of 3,331,882 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907— 2,500,000 at 80 cents per head per annum.....	\$ 1,000,000 00	
	831,882 at 60 cents per head per annum.....	249,564 60	
			1,249,564 60
	By $\frac{1}{2}$ year's grant for its Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		120,000 00
	By $\frac{1}{2}$ year's allowance as authorized by 47 Vic., Chap. 4, of 1884.....		63,730 34
July 2...	To Cash.....	1,433,294 94	
1945			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.....		1,433,294 94
Jan. 2...	To Cash.....	1,433,294 94	
		2,866,589 88	2,866,589 88

Appendix 5—Concluded

Province of Saskatchewan

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1944			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 895,992 (Census 1941) as authorized by Sec. 1 (1-b) of the B.N.A. Act 1907.....		358,396 80
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act 1907.....		110,000 00
	By $\frac{1}{2}$ year's grant as authorized by Clause 21 of the Schedule to Chap. 41, Statutes of 1930 (Census 1941), population between 800,000 and 1,200,000.....		375,000 00
July 2...	To Cash.....	843,396 80	
Sept. 1...	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$8,107,500.....		202,687 50
	To overpayment of subsidy January 1, 1944 and July 1, 1944 on a decreased population of 52,992 at 80 cents per head per annum.....	42,393 60	
	To Cash.....	160,293 90	
1945			
Jan. 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of Government and Legislature at the rate of 80 cents per head per annum on a population of 843,000 (estimated population January 1, 1944) as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		337,200 00
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		110,000 00
	By $\frac{1}{2}$ year's grant as authorized by Clause 21 of the Schedule to Chap. 41 Statutes of 1930 (Census 1941) population between 800,000 and 1,200,000.....		375,000 00
Jan. 2...	To Cash.....	822,200 00	
Mar. 1...	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$8,107,500.....		202,687 50
	To Cash.....	202,687 50	
		2,070,971 80	2,070,971 80

Subsidy Allowance from July, 1867, to Close of the Fiscal Year Ended March 31, 1945

Province	Allowances for Government	Allowances per head of population	Special Grants	Interest on Debt Allowances	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Alberta.....	7,291,666 67	18,855,544 67	21,281,250 00	16,215,000 00	63,643,461 34
British Columbia.....	8,340,000 00	18,682,395 20	8,400,000 00	2,166,962 28	37,589,357 48
Manitoba.....	8,825,000 00	23,118,105 20	26,081,732 76	17,548,045 63	75,572,883 59
New Brunswick.....	8,980,000 00	21,527,785 60	11,430,000 00	1,688,749 56	43,626,535 16
Nova Scotia.....	9,620,000 00	28,033,425 60	826,980 00	3,763,188 74	42,243,594 34
Ontario.....	12,320,000 00	131,082,428 39	.....	6,452,663 42	149,855,091 81
Prince Edward Island.....	4,820,000 00	6,185,328 00	6,378,983 34	2,990,741 19	20,375,052 53
Quebec.....	11,920,000 00	107,999,920 40	.....	6,598,859 69	126,518,780 09
Saskatchewan.....	7,916,666 67	23,400,183 60	25,281,250 00	16,215,000 00	72,813,100 27
	80,033,333 34	378,835,116 66	99,680,196 10	73,639,210 51	632,237,856 61

NOTE.—The above statement does not include any special grants which were voted and paid to the Maritime Provinces, Manitoba, Saskatchewan and British Columbia, nor does it include any payments to Provinces under the Dominion-Provincial Taxation Agreement Act, 1942.

Appendix 6

GOVERNMENT-OWNED COMPANIES

Government-owned companies formed in connection with the work of the Wartime Prices and Trade Board are:

The Canadian Wool Board Ltd.;

The Commodity Prices Stabilization Corporation Ltd., (with a subsidiary:

Wartime Food Corporation Ltd.); and

Wartime Salvage Ltd.

They were all incorporated under Part I of the Companies Act, 1934, as companies with share capital. The only shares issued—other than in the name of the Minister (of Finance) in trust for His Majesty the King in right of Canada—are directors' qualifying shares, all directors having made assignments in blank of such qualifying shares.

Agreements between the Minister and each of these companies provide, in substance, for:—(1) the performance by the company of such transactions as may be delegated to it by the Minister or the Wartime Prices and Trade Board; (2) the setting up of branch offices or the incorporation and organization of subsidiary companies; (3) the keeping of proper accounts of operations and the rendering of financial statements for each monthly period and for the fiscal year; (4) the Minister to be kept advised of the principles followed in the operation of the business; (5) express consent in writing of the Minister to be obtained for operations other than those necessary or incidental to the carrying out of the agreements; (6) amendments or supplements to the agreements to be approved by the Minister.

The Commodity Prices Stabilization Corporation Ltd., has to do with the control of prices of goods, ware and merchandise in Canada, and the payment of subventions, subsidies, bonuses, etc., in accordance with principles formulated by the Wartime Prices and Trade Board and approved by the Minister. The Canadian Wool Board Ltd. was formed to regulate the acquisition, conservation and distribution of domestic and foreign wool and related products, and to increase the production of wool in Canada by assuring sheep growers a stable market at known prices for all production of wool during the present war and one producing year thereafter. Wartime Salvage Ltd. was organized for the purpose, in co-operation with Dominion Government departments and agencies, of acquiring and disposing of waste or used matter of all kinds and operated independently of salvage work conducted by the Army Salvage and Disposal Board, the Scrap Disposal Branch (Department of Munitions and Supply), the Salvage Officer (Treasury), and the National War Services Department. It ceased to carry on business on December 31, 1944.

Round sum advances to the companies are made at intervals under the authority of the War Appropriation Act. The accounts of the companies are audited by the Auditor General and the balance sheets and operating statements included herein were furnished, and certified, by him.

CANADIAN WOOL BOARD LTD.

Balance Sheet as at March 31, 1945

ASSETS		LIABILITIES	
Cash on Hand and at Bank.....	1,830,127 24	Accounts Payable.....	562,297 53
Accounts Receivable.....	458,506 86	Receiver General of Canada—Sales Tax.....	1,750 88
Claims Receivable.....	21,560 15	Customers' Advance Payments and Credit Balances—	
Subsidy receivable from Commodity Prices Stabilization Corporation Limited, re losses on sale of imported fleece wool, yarns, piece goods and rayon.....	1,720,909 00	Canadian Export Board.....	1,555,250 00
United States customs duty drawback on fleece wool exported for processing into tops—estimated.....	228,756 51	Sundry.....	211,406 10
Inventories, at cost—except in case of domestic fleece wool, which is at selling price—as certified by the Management—		Liability for returnable bale covers and sacks in hands of customers and suppliers.....	1,766,656 10
Imported Fleece Wool.....	7,127,021 35		
Domestic Fleece Wool.....	758,966 51	Dominion of Canada—	
Pulled Wool.....	650,995 84	Balance of Advances, April 1, 1944.....	23,744,457 22
Scoured Wool.....	11,593 66	Deduct—Repayments during year ended March 31, 1945.....	10,000,000 00
Tops.....	49,409 14		
Noils.....	10,568 80	Deduct—Net Loss for year per Income and Expenditure Statement.....	13,744,457 22
Combing By-Products.....	624 35		340,855 69
Yarns.....	646,318 13	Share Capital—	
Piece Goods.....	1,542,290 64	Authorized: 1,000 shares of no par value.....	
Rayon.....	124,258 50	Issued: 80 shares, fully paid.....	80 00
	10,922,046 92		
Wool, Tops, Yarns and Fabrics in process, at cost, in hands of processors.....	624,312 32		
Bale, Covers and Sacks, at cost.....	17,380 59		
	<u>\$15,823,599 59</u>		<u>\$15,823,599 59</u>

NOTE: As at March 31, 1945, there were outstanding letters of credit totalling \$43,477.03 U.S.

Approved on Behalf of the Board.

GEO. W. FRASER,
Director.F. H. SKEY,
Director.

I have examined the accounts of Canadian Wool Board Ltd., for the year ended March 31, 1945, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1945, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

CANADIAN WOOL BOARD LTD.—Concluded
Income and Expenditure Statement for the year ended March 31, 1945

	Sales (less Outward Freight)	Cost of Sales	Gross Profit or Loss	
Imported Fleece Wool.....	8,208,699 23	8,623,441 62	414,742 39	
Domestic Fleece Wool.....	2,685,039 64	2,724,691 13	39,651 49	
Pulled Wool.....	2,825,221 92	2,696,277 54	128,944 38	
Scoured Wool.....	46,920 03	46,741 23	178 80	
Tops.....	758,474 01	674,335 89	84,138 12	
Noils.....	80,959 44	80,901 16	58 28	
Combing By-Products.....	13,685 35	13,027 74	657 61	
Yarns.....	3,986,508 25	4,853,750 14	867,241 89	
Piece Goods.....	2,431,155 14	2,864,210 70	433,055 56	
Rayon.....	70,469 95	76,339 11	5,869 16	
	<u>\$ 21,107,132 96</u>	<u>\$ 22,653,716 26</u>		
Gross Loss.....				1,546,583 80
Subsidy from Commodity Prices Stabilization Corporation Limited, re losses on sale of imported fleece wool, yarns, piece goods and rayon.....				1,720,909 00
				<u>174,325 70</u>
<i>Deduct—</i>				
Commissions on Sales.....			95,348 98	
Charges on Export Shipments.....			3,970 82	
Warehousing Expenses—				
Storage and Handling.....	270,811 53			
Inter-warehouse Freight.....	23,299 04			
War Risk Insurance.....	10,736 43			
Freight on Bale Covers.....	2,165 54			
Miscellaneous.....	2,385 79			
		<u>309,398 33</u>		
Warehouse Equipment.....	1,440 37			
			<u>310,838 70</u>	
Administrative Expenses—				
Salaries.....	46,128 32			
Travelling.....	4,348 78			
Office Rent.....	3,894 00			
Stationery and Office Supplies.....	3,320 85			
Telephone and Telegraph.....	2,312 81			
Audit Fees.....	1,000 00			
Bank Charges.....	744 62			
Postage.....	626 96			
Miscellaneous.....	1,789 72			
		<u>64,166 06</u>		
Office Furniture and Equipment.....	263 70			
			<u>64,429 76</u>	
				<u>474,588 26</u>
Operating Loss.....				300,262 56
<i>Add or Deduct—</i>				
Loss and damage of domestic fleece wool by fire.....			45,459 24	
Cash Discounts on Sales.....			2,102 01	
Reduction in reserve established to adjust domestic fleece wool inventory from cost to ceiling price basis.....			2,674 00	
Cash Discounts on Purchases.....			2,068 10	
Miscellaneous Income.....			2,226 02	
				<u>40,593 13</u>
Net Loss for Year.....				<u><u>\$ 340,355 69</u></u>

COMMODITY PRICES STABILIZATION CORPORATION LIMITED

Ottawa, June 19, 1945.

To the Shareholders,
Commodity Prices Stabilization Corporation Limited,
Ottawa, Ontario.

Gentlemen:

In accordance with the requirements of section 4 of Order in Council P.C. 9870 of December 17, 1941, I have audited the accounts of your company to March 31, 1945, and submit herewith the following statements:

Balance Sheet as at March 31, 1945.....	Schedule "A"
Inventory of Commodities as at March 31, 1945.....	Schedule "B"
Statement of Operations for the fiscal year ended March 31, 1945.....	Schedule "C"
Statement of Subsidies Paid for the fiscal year ended March 31, 1945.....	Schedule "D"
Statement of Profit and Loss on Commodity Trading for the fiscal year ended March 31, 1945.....	Schedule "E"
Administrative expenses for the fiscal year ended March 31, 1945.....	Schedule "F"

Subsidies paid by the corporation are subject to adjustment under the provisions of Limitation on Subsidies undertakings and contracts, and, in the case of commodities exported or used as ships' stores, to refund under the Repayment of Subsidy Order. Subsidies paid are also subject, in some instances, to investigation and adjustment by officers of the corporation after payment. Therefore, payments now recorded may not be regarded invariably as final.

Subsidy claims in process, but not approved at March 31, 1945, have not been considered as liabilities of the fiscal year ended that date.

The management has certified that all commodities in inventory at March 31, 1945, were held in warehouse or were in transit at that date. Due to the volume of stock on hand, particularly in the case of tea, it was not possible to reconcile completely the corporation's inventory records with stocks in warehouse at February 28, 1945, as certified by the several warehousemen. No deficiency was noted during the course of the audit. However, some adjustments may be necessary on the final disposal of stocks.

Yours faithfully,

WATSON SELLAR,

Auditor General.

SCHEDULE "B"

COMMODITY PRICES STABILIZATION CORPORATION, LIMITED—Continued

Inventory of Commodities as at March 31, 1945

Artificial Silk.	468,764	94
Bristles and Horsehair.	690,078	40
Butter, Dairy.	21,827	46
Casein.	7,584	01
Cocoa Beans.	622,560	72
Coffee.	5,741,488	12
Cotton Yarns and Fabrics.	1,201,389	51
Feeds.	1,612	80
Fruits, Dried.	1,045,144	30
Jute.	2,249,515	65
Oils and Fats.	2,885,558	26
Pesticides.	24,872	26
Rubber.	3,899	89
Spices.	249,345	43
Surplus Stocks—Cotton Fabrics.	19,910	90
Tea.	14,009,755	14
Purchased for Special Users		
Canned Corned Beef.	867,682	07
Citrus Juices.	862,370	82
Fruits, Dried.	708,136	99
	<hr/>	2,438,189 88
		<hr/>
		<u>\$ 31,681,497 70</u>

SCHEDULE "C"

Statement of Operations for the year ended March 31, 1945

SUBSIDIES PAID		
Import.	47,046,951	16
Domestic.	39,325,263	68
	<hr/>	
Total as per Schedule "D".		86,372,214 84
COMMODITY TRADING		
Cost of Sales.	129,582,786	31
Sales.	111,970,334	25
	<hr/>	17,612,452 06
Less: Recoveries of trading losses under Limitation on Subsidies undertakings and contracts.	1,345,688	23
	<hr/>	
Trading Loss as per Schedule "E".		16,266,763 83
ADMINISTRATIVE EXPENSES, as per Schedule "F".	1,376,160	24
Less: Service Charges applied.	275,991	11
	<hr/>	1,100,169 13
		<hr/>
		103,739,147 80
Deduct: OTHER INCOME		
Adjustments in respect of insured marine and uninsured fire losses.	3,215	73
Premium earned on Lumber Industry Assistance Loans Guarantees.	4,736	42
	<hr/>	7,952 15
LOSS ON OPERATIONS FOR THE YEAR.		103,731,195 65
Add: ADJUSTMENT IN RESPECT OF PREVIOUS FISCAL YEARS		
Additional Sales Tax on sales of various commodities, 1942-1944.		10,671 05
		<hr/>
DEFICIT.		<u>\$103,741,866 70</u>

COMMODITY PRICES STABILIZATION CORPORATION, LIMITED—Continued

Statement of Subsidies paid for the year ended March 31, 1945

SUBSIDIES—IMPORT

General.....		37,171,885 50
Petroleum and Products		
Ocean Tanker, Eastern Canada.....	12,686,736 52	
Less: Surcharges recovered.....	9,175,030 35*	
		3,511,706 17
Ocean Tanker, British Columbia.....		456,176 42
Lake Tanker Ex Toledo.....		120,838 05
Ontario Via Toledo.....		3,424,168 21
Prairie.....		2,362,176 81
		<hr/>
Total Import Subsidies.....		47,046,951 16

SUBSIDIES—DOMESTIC

Artificial Silk		
Yarns		
Viscose for filler.....		1,952 01
Butter		
Butterfat.....	4,388 54*	
Inventories.....	134 40	
Transportation.....	48,134 07	
		<hr/>
		43,879 93
Canned Fruits and Vegetables		
1941 Pack.....	7,565 41	
1942 Pack.....	93,204 46*	
1943 Pack.....	458,259 94	
1944 Pack.....	1,358,779 05	
Storage.....	306,895 84	
		<hr/>
		2,038,295 75
Chicken Brooders, Electric.....		100 00
Coal		
Bituminous, for Coking.....	9,794 53	
Cost of Living Bonus.....	22,280 50	
Emergency Diversion.....	125,451 44	
Transportation, Maritimes.....	18,852 31	
Coke:		
Transportation, Nova Scotia.....	1,894 26	
Algoma.....	1,138,437 56	
		<hr/>
		1,316,710 60
Cork for Milk Cooling Tanks.....		993 60
Corn		
Cornmeal, Special Arrangement.....	462 95	
Diversion.....	98,782 72	
For Processing.....	136,855 01	
		<hr/>
		236,100 68
Cotton		
Yarns.....	5,321 99	
Manufactures		
Underwear, fleece lined.....	14,921 31	
		<hr/>
		20,243 30
Eggs, Frozen.....		145,346 48
Feeds—Fishmeal.....		16,262 81
Fertilizers—Eastern Canada.....		126,717 53
Foods—Transportation, Miscellaneous.....		15,329 64
Footwear—to July 15, 1943.....		29,828 13*
Fruits, fresh		
Peaches, Ontario, 1942.....	75*	
Tree Fruits, 1943.....	7,841 88*	
Tree Fruits, 1944.....	1,006,483 04	
		<hr/>
		998,640 41

COMMODITY PRICES STABILIZATION CORPORATION, LIMITED—Continued

Statement of Subsidies paid for the year ended March 31, 1945—Continued

Fruits, processed			
Strawberries, B.C., 1943.....	7,589	40	
Strawberries, B.C., 1944.....	1,324	88	
			8,914 28
Furniture.....			125,474 02
Groceries			
Order 116			
Standard.....	898,568	06	
Cereal Products.....	24,041	83	
Transportation, Gaspé.....	2,969	93	
			925,579 82
Jam and Jelly.....			896,312 10
Leather			
Footwear, sole and upper.....	6,381	20*	
Glove and garment (including Shearlings).....	276,812	72	
			270,431 52
Lime.....			19,188 17
Lumber			
Pitprops and Mine Ties.....	262	15	
Consumer, softwood.....	1,343,468	78	
Producer, B.C. Coastal (including lath).....	1,237	17	
Producer, B.C. Coastal, Shingles.....	105,008	97	
Retail Prairie.....	890	33*	
Sawmill B.C. Coastal, Logs.....	23,221	37	
Snow Fencing.....	10,887	47	
			1,483,195 53
Maple Products			
Payments.....	113,340	43	
Recoveries.....	34,438	18*	
			28,902 25
Meat			
Beef, canned, fresh.....	16,770	80	
Beef, transportation.....	36,744	78	
Bologna and Weiners.....	96,788	75*	
Pork Sausage, Special.....	2,293	35	
			40,979 82*
Milk			
Primary Producers 1941/2.....	52	54*	
Primary Producers 1942/3.....	295	23*	
Consumer.....	20,085,817	96	
			20,085,470 19
Oils and Fats			
Bones and Fats, transportation.....	175	92	
Soap and Shortening Materials.....	996,746	95	
			996,922 87
Paper Products			
Scribblers and Counter Cheques.....	20,949	20	
Waste Paper, Transportation.....	13,784	73	
			34,733 93
Rubber			
Neoprene and Neoprene Latex.....	4,894	00	
Scrap Tires.....	5,434	93*	
Synthetic and Crude.....	4,575,793	74	
			4,575,252 81
Rye Grain.....			56,612 56
Tanning Materials			
Hemlock Bark.....			2,825 82
Tea and Coffee Inventories			
December 7, 1942.....			5,079 04

COMMODITY PRICES STABILIZATION CORPORATION, LIMITED—Continued

Statement of Subsidies paid for the year ended March 31, 1945—Concluded

Vegetables		
Beans, White and Yellow Eye, 1943.....	2,155 61*	
Beans, White and Yellow Eye, 1944.....	305,389 73	
Potatoes		
New.....	6,601 26*	
Transportation, 1943 Crop.....	1,276 69	
Transportation, Old.....	2,537 13	
		300,446 68
Woodenware		
Boxes and Shooks, Zone 3.....	1,745 14	
Boxes, Shooks and Baskets, Zone 5.....	293,085 12	
Fruit Box Lumber, Zone 5.....	7,098 99	
Butter Boxes.....	149,926 98	
Cheese Boxes, 1943, 1944.....	73 50	
Egg Boxes and Shooks.....	51,100 52	
Fruit and Vegetable Containers.....	199,249 27	
Apple Barrels and Parts.....	98,534 15	
Oars.....	3,241 36	
Powdered Milk Barrels and Nail Kegs.....	9,681 30*	
Special Arrangements.....	745,120 16	
		1,539,493 89
Wood Fuel		
Dealers		
Cordwood \$1.....	993,668 07	
Transportation.....	853,014 81	
Combination, Regional.....	1,033,243 54	
		2,879,926 42
Wool		
Raw		
For Underwear, Special Arrangement.....	10,010 20	
Yarns and Fabrics, worsted.....	190,726 76	
		200,736 96
Total Domestic Subsidies.....		39,325,263 68
Total Import and Domestic Subsidies.....		\$ 86,372,214 84

* Net recoveries.

SCHEDULE "E"

Statement of Profit and Loss on Commodity Trading for the year ended March 31, 1945

Commodity	Sales	Cost of Sales	Profit	Loss
Alcohol, Industrial.....	9,041,196 43	10,340,964 48		1,299,768 05
Artificial Silk.....	2,421,824 32	3,193,993 16		772,168 84
Beeswax.....	234,564 77	238,961 11		4,396 34
Bindertwine, Rope and Materials...	63,282 47	136,801 77		73,519 30
Bristles and Horsehair.....	2,305,787 37	2,459,249 15		153,461 78
Broom Corn.....	16,781 40	63,925 67		47,144 27
Butter, Dairy.....	111,047 28	136,341 09		25,293 81
Casein.....	40,207 44	30,886 42	9,321 02	
Citrus Juices.....	1,308,476 19	2,205,858 93		897,382 74
Cocoa Beans.....	6,129,787 72	6,248,833 28		119,045 56
Coffee.....	14,923,099 97	16,379,625 58		1,456,525 61
Cotton Yarns and Fabrics.....	6,804,301 15	9,711,334 93		2,907,033 78
Feeds.....	163,201 63	144,408 33	18,793 30	
Fertilizers.....	292,596 95	445,949 96		153,353 01
Fish Hooks.....	1,009 63	2,107 55		1,097 92
Fruits, Dried.....	7,856,639 51	12,552,208 88		4,695,569 37
Hides and Skins.....	139,626 94	139,626 94		
Jute.....	14,369,668 12	14,565,634 50		195,966 38
Oils and Fats.....	13,516,796 51	16,133,857 89		2,617,061 38
Penicillin.....	374,494 04	374,494 04		

COMMODITY PRICES STABILIZATION CORPORATION, LIMITED—Continued

Statement of Profit and Loss on Commodity Trading for the year ended March 31, 1945—Concluded

Commodity	Sales	Cost of Sales	Profit	Loss
Pesticides.....	72,651 11	86,126 49	.....	13,475 38
Rubber.....	34,756 65	63,112 61	.....	28,355 96
Spices.....	359,612 12	495,128 43	.....	135,516 31
Surplus Stocks—Clothing and Cotton Fabrics.....	1,650,845 35	2,118,082 19	.....	467,236 84
Tea.....	19,003,975 54	19,389,359 55	.....	385,384 01
Vegetables—Potatoes.....	.....	79 42	.....	79 42
Woodenware.....	172,078 51	235,811 31	.....	63,732 80
Wood Fuel.....	14,333 85	16,796 13	.....	2,462 28
Wool.....	6,467,581 46	7,580,825 84	.....	1,113,244 38
War Risk Insurance.....	.....	12,290 86	.....	12,290 86
Purchases for Special Users—				
Canned Corned Beef.....	1,641,246 41	1,641,246 41	.....	.....
Citrus Juices.....	1,476,779 75	1,476,779 75	.....	.....
Fruits, Dried.....	887,139 09	887,139 09	.....	.....
Artificial Silk Yarns.....	74,944 57	74,944 57	.....	.....
	<u>\$111,970,334 25</u>	<u>\$129,582,786 31</u>	<u>\$ 28,114 32</u>	<u>\$ 17,640,566 38</u>
				17,612,452 06
Less:				
Recoveries of trading losses under limitation on subsidies undertakings and contracts				
Alcohol, Industrial.....		443,905 70		
Cocoa Beans.....		439,528 33		
Jute Yarns and Fabrics.....		16,967 78		
Oils and Fats.....		445,286 42		
				<u>1,345,688 23</u>
NET LOSS ON COMMODITY TRADING.....				<u>\$ 16,266,763 83</u>

SCHEDULE "T"

Administrative Expenses for the year ended March 31, 1945

General—	
Salaries.....	783,531 61
Printing and Stationery.....	10,505 11
Office Supplies and Expenses.....	16,952 74
Postage.....	8,087 87
Telephone and Telegrams.....	11,848 41
Travelling and Living Expenses.....	86,992 62
Automobile Expenses.....	4,981 61
Premium on Fidelity Bond.....	1,415 48
Insurance—Unemployment.....	3,524 64
Rentals—Offices.....	47,632 35
Office Services—Light, Water, etc.....	8,291 72
Bank Collection Charges—General.....	28,797 29
Bank Collection Charges—Milk Subsidy.....	54,980 11
Milk Board Expenses—Milk Subsidy.....	13,284 09
Legal Expenses.....	1,290 40
Audit Fees.....	2,500 00
	<u>1,084,616 05</u>
Office Equipment.....	3,941 75
Office Furniture.....	8,258 26
Automobiles.....	10,646 46
	<u>22,846 47</u>
Bulk Purchase Division.....	268,697 72
Total.....	<u>\$1,376,160 24</u>

WARTIME FOOD CORPORATION LTD.

Balance Sheet as at March 31, 1945

ASSETS		LIABILITIES	
Cash at Bank.....	30,406 65	Accounts Payable.....	1,624 74
Claims Receivable.....	7,539 00		
		Dominion of Canada—	
		Balance of Advances, April 1, 1944.....	31,880 61
		Add—Advances received during year ended March	
		31, 1945.....	3,600,000 00
			<u>3,631,880 61</u>
		Deduct—Subsidies and Administrative Expenses for	
		the year, per Expenditure Statement.....	<u>3,595,634 70</u>
			36,245 91
		Share Capital—	
		Authorized:1,000 shares of no par value	
		Issued: 75 shares, fully paid.....	75 00
	<u>\$ 37,945 65</u>		<u>\$ 37,945 65</u>

Approved on behalf of the Board.

R. T. MOHAN,
Director.
K. W. TAYLOR,
Director.

I have examined the accounts of Wartime Food Corporation Ltd., for the year ended March 31, 1945, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1945, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

WARTIME FOOD CORPORATION LTD.—Concluded
Expenditure Statement for the year ended March 31, 1945

Subsidies—			
Imports:			
Oranges.....		3,511,818 02	
Domestic:			
Potatoes (transportation).....	32,202 08		
Other Root Vegetables (transportation).....	952 40		
		<u>33,154 48</u>	
			3,544,972 50
Administrative Expenses—			
Salaries.....		38,261 56	
Travelling and Living Expenses.....		4,580 03	
Rent.....		3,634 60	
Telephone and Telegraph.....		2,679 70	
Office Supplies and Expenses.....		477 10	
Printing and Stationery.....		396 79	
Fidelity Bond Insurance.....		239 04	
Unemployment Insurance.....		205 70	
Audit Fees.....		150 00	
Miscellaneous.....		37 68	
		<u>50,662 20</u>	
			<u>\$3,595,634 70</u>
Total, applied against Dominion of Canada Advances.....			

WARTIME SALVAGE LIMITED

Balance Sheet as at December 31, 1944

ASSETS		LIABILITIES	
Account Receivable (Uncollectable).....	7,805 98	Accrued Liability.....	50 00
Less—Reserve applicable thereto.....	7,805 98		
Dominion of Canada (Department of Finance)—			
Advances—Balance at credit, April 1, 1944.....	321,118 96	Share Capital—	
Deduct—Refunds during the period from April 1 to		Authorized: 1,000 shares of no par value	
December 31, 1944.....	315,550 99	Issued: 80 shares, fully paid	80 00
Deduct—Net Loss for the period from April 1 to	5,567 97		
December 31, 1944, per Income and Expenditure			
Statement (Schedule "A").....	5,697 97		
	130 00		
	<u>\$ 130 00</u>		

(Department of Munitions and Supply Trust Account)

Cash on Hand.....	150 00	Accounts Payable.....	48,771 23
Accounts Receivable.....	2,452 20	Customers' Deposits.....	2,314 70
Claims Receivable (estimated).....	3,296 02	Dealers' Holdbacks (re preparation of scrap iron and steel).....	2,126 80
Travelling Advances.....	200 00	Seized Materials Reserve.....	280 43
Prepaid Expense—Advances for loading services.....	3,220 65	Dominion of Canada (Department of Munitions and Supply)—	
Inventories of Scrap Iron and Steel in hands of Agents,		Advances—Balance, April 1, 1944.....	272,675 59
per perpetual inventory records, at cost (exclusive of		Deduct—Refunds during the period from April 1 to	
dismantling charges and freight) as certified by the		December 31, 1944.....	86,413 30
Management.....	54,436 84		
		Deduct—Net Loss for the period from April 1 to	186,262 29
Less—Reserve for possible inventory shortages.....	26,528 60	December 31, 1944, per Income and Expenditure	
	<u>27,908 24</u>	Statement (Schedule "B").....	202,528 34
			16,266 05
			<u>\$ 37,227 11</u>

NOTE: The Company's assets were taken over and its liabilities assumed by the Department of Finance as at December 31, 1944, and the agency agreement with the Department of Munitions and Supply was terminated as of that date—the Company thereupon ceasing to carry on business.

Approved on behalf of the Board.

W. A. BARK, Director.
R. GEDDES, Director.

I have examined the accounts of Wartime Salvage Limited for the period from April 1 to December 31, 1944, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at December 31, 1944, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

SCHEDULE "A"

WARTIME SALVAGE LIMITED—Continued

Income and Expenditure Statement
for the period from April 1 to December 31, 1944

	Sales	Cost of Sales	Gross Profit
Waste Paper.	25,875 09	24,576 66	1,298 43
Raw Sugar Bags.	220,605 54	209,989 00	10,616 54
Collapsible Tubes.	2,231 50	255 12	1,976 38
	<u>\$ 248,712 13</u>	<u>\$ 234,820 78</u>	
GROSS PROFIT.			13,891 35
Deduct—			
Storage and Handling Charges (Raw Sugar Bags)			11,508 62
Payments <i>re</i> deterioration, etc., in respect of fats and bones.			455 43
Administrative Expenses—			
Salaries.	5,790 92		
Travelling.	613 46		
Audit Fees.	550 00		
Rent.	291 21		
Office Supplies and Expenses.	279 54		
Telephone and Telegraph.	243 65		
Unemployment Insurance.	17 25		
		<u>7,786 03</u>	
			<u>19,750 08</u>
NET OPERATING LOSS.			5,858 73
Deduct—Miscellaneous Credit.			160 76
NET LOSS FOR PERIOD.			<u>\$ 5,697 97</u>

WARTIME SALVAGE LIMITED—Concluded
(Department of Munitions and Supply Trust Account)

Income and Expenditure Statement
for the period from April 1 to December 31, 1944

	Sales	Cost of Sales	Gross Loss
Scrap Iron and Steel.....	104,306 88	157,048 49	52,741 61
Pig Iron (Imported).....	94,807 57	106,724 57	11,917 00
	<u>\$ 199,114 45</u>	<u>\$ 263,773 06</u>	
Gross Loss.			64,658 61
<i>Add—</i>			
Subsidies (Scrap Iron and Steel).....			141,386 82
Administrative Expenses—			
Salaries.	16,136 52		
Travelling.	5,758 37		
Telephone and Telegraph.....	2,052 79		
Office Supplies and Expenses.....	1,859 35		
Rent.	1,171 75		
Audit Fees.	625 00		
Unemployment Insurance.	92 53		
			<u>27,696 31</u>
			169,083 13
NET OPERATING LOSS.....			233,741 74
Deduct—Reduction in reserve for possible inventory shortages.....			31,213 40
NET LOSS FOR PERIOD.....			<u>\$ 202,528 34</u>

Appendix 7

FEDERAL DISTRICT COMMISSION

Ottawa, September 19, 1945.

The Chairman,
Federal District Commission,
Ottawa.

Dear Sir,

The receipts and disbursements of the Federal District Commission for the year ended March 31, 1945, have been audited pursuant to the provisions of section 18 of the Federal District Commission Act, c. 55, Statutes 1927, and I submit herewith the following statements:

Receipts and Disbursements of the Federal District Commission for the year ended March 31, 1945.....	Schedule "A"
Investments in Securities and Cash Balances as at March 31, 1945.....	Schedule "B"
Comparison of expenditures during the year ended March 31, 1945, with original and revised estimates approved by the Governor in Council....	Schedule "C"
Balance Sheet as at March 31, 1945.....	Schedule "D"

I have received all the information and explanations I have required and in my opinion, the statement in Schedule "A" annexed hereto is properly drawn up so as to exhibit a true and correct view of the receipts and disbursements of the Commission for the fiscal year ended March 31, 1945.

Vote 63 of 1944-45 granted \$133,500 to the Federal District Commission for the maintenance and improvement of grounds adjoining Government buildings, Ottawa, and improvements to the parkway system under the control of the Commission. Expenditures for Government Grounds totalled \$148,450.57 for 1944-45, of which \$14,950.57 has been charged to Statutory Grant.

As at March 31, 1945, the accounting system and records of the Commission were revised to permit the production of statements of assets and liabilities and of revenues and expenditures. The Balance Sheet as at that date, shown in Schedule "D" annexed hereto, has been submitted by the Commission as the basis on which the new system was inaugurated on April 1, 1945.

It is recommended that consideration be given to the installation and maintenance of a system of stores records for the purpose of controlling the receipt, disposal and custody of supplies and materials, and of facilitating the accurate allocation of costs.

Yours faithfully,

WATSON SELLAR,
Auditor General.

SCHEDULE "A"

FEDERAL DISTRICT COMMISSION—Continued

Receipts and Disbursements for the Year Ended March 31, 1945

RECEIPTS		DISBURSEMENTS	
Balance, April 1, 1944—		Statutory Grant—	
Statutory Grant.....	146,841 09	Administration.....	10,833 49
Government Grounds.....	4,547 27	Nursery Operations.....	4,781 25
Miscellaneous Accountable Advances.....	4,793 86	Machinery, gasoline and repairs.....	9,646 81
		Contingencies, taxes, legal fees, electricity, fuel, etc.....	8,731 37
		Contribution to mosquito control.....	3,200 00
Statutory Grant—		Dow's Lake boathouse maintenance...	1,294 10
Dominion Government, Statutory Grant.....	199,999 98	Maintenance of parks, driveways, etc.	139,035 08
Interest on investments in bonds.....	1,665 42	Acquisition of property.....	6,100 00
Interest on bank balance.....	316 72	Superannuation and retirement allowances.....	5,041 62
Rentals and royalties.....	1,773 77	Motor vehicles and equipment.....	10,066 73
Boathouse dues.....	1,790 00		198,730 45
Sundry Sales and services.....	4,759 63		
Damages to Commission property recovered.....	532 46		
	210,837 98	Plus: Portion of Government Grounds expenditure charged to Statutory Grant.....	14,950 57
Government Grounds—			213,681 02
Dominion Government, Vote 63.....	133,500 00	Government Grounds—	
		Administration.....	5,416 75
Miscellaneous Accountable Advances—		Rideau Hall Grounds.....	14,567 71
Department of National Defence—		National Research Council, Sussex Street.....	4,480 18
Army.....	1,500 00	National Research Council, Montreal Road.....	5,019 86
Navy.....	2,999 03	Gatineau Park.....	17,594 55
Air.....	3,002 53	Maintenance of Government Grounds.....	94,992 95
Department of Public Works.....	14,329 41	Machinery, gasoline and repairs.....	948 43
National Research Council.....	10,875 00	Contingencies and supplies.....	5,430 14
Bank of Canada.....	1,306 23		148,450 57
Civic Hospital.....	11,638 33		
War-time Housing, Limited.....	50 00	Less: Portion of Government Grounds expenditure charged to Statutory Grant.....	14,950 57
Gatineau Snow Ploughing.....	140 00		133,500 00
Mosquito Control.....	6,140 00		4,547 27
Veterans Affairs.....	25,000 00		
	76,980 53		
	421,318 51	Refund of balance of 1943-1944 grant.	138,047 27

Miscellaneous Accountable Advances—		
Department of National Defence—		
Army.....	737 78	
Department of National Defence—		
Navy.....	2,999 03	
Department of National Defence—		
Air.....	2,741 03	
Department of Public Works.....	12,005 24	
National Research Council.....	7,200 68	
Bank of Canada.....	1,471 23	
Civic Hospital.....	11,638 33	
Wartime Housing, Limited.....	50 00	
Gatineau Snow Ploughing.....	726 30	
Mosquito Control.....	6,940 03	
Veterans Affairs.....	6,421 36	
	<u>52,931 01</u>	
Refunds of balance of 1943-1944 advance—		
Wartime Housing, Limited.....	435 55	53,366 56
		<u>405,094 85</u>
Balance, March 31, 1945—		
Statutory Grant.....		143,998 05
Government Grounds.....		Nil
Miscellaneous Accountable Advances—		
Department of National Defence—		
Army.....	762 22	
Department of National Defence—		
Air.....	261 50	
Department of Public Works.....	2,324 17	
National Research Council.....	3,674 32	
Bank of Canada.....	530 14	
Gatineau Snow Ploughing.....	323 83	
Mosquito Control.....	2,600 67	
Veterans Affairs.....	18,578 64	
	<u>28,407 83</u>	<u>172,405 88</u>
		<u>\$ 577,500 73</u>

Certified Correct.

Approved.

H. R. CRAM,
Secretary.F. E. BRONSON,
Chairman.

FEDERAL DISTRICT COMMISSION—Continued

Statement of Investments in Securities and Cash Balances as at March 31, 1945

CASH—

At Bank of Montreal, Ottawa—

Savings Account.....	61,588 77	
General Account.....	10,817 11 ⁽¹⁾	
		72,405 88

INVESTMENTS—

1½% Dominion of Canada Bonds due November 1, 1946.....	65,000 00	
1½% Dominion of Canada Bonds due May 1, 1947.....	6,000 00	
1½% Dominion of Canada Bonds due March 1, 1948.....	29,000 00	
		100,000 00
		<u>\$ 172,405 88</u>

⁽¹⁾ Cheques issued in April, 1945 and charged to 1944-45 have been considered as outstanding cheques and have been deducted from Cash-General Account in Schedule "B". For the purpose of the Balance Sheet in Schedule "D" they have been considered as Accounts Payable as at March 31, 1945 and have been so recorded under Current Liabilities a corresponding amount being added to Cash-General Account. The following is a reconciliation:—

Cash, as per Receipts and Disbursements Statement Schedule "B".....	10,817 11
Add: Cheques issued in April 1945.....	13,955 55
Cash as per Balance Sheet Schedule "D".....	<u>\$ 24,772 66</u>

SCHEDULE "C"

FEDERAL DISTRICT COMMISSION—Continued

Comparison of Expenditures During the Year Ended March 31, 1945 with Original and Revised Estimates
Approved by the Governor in Council (P.C. 23/8550 of November 8, 1944 and P.C. 48/5720 of
August 24, 1945)

STATUTORY GRANT	Original Estimates	Revised Estimates	Expenditures
Administration—Portion applicable to Statutory Grant.....	13,067 00	10,833 49	10,833 49
Maintenance of Parkway System—			
Nursery operations and idle greenhouse expense.....	7,500 00	4,781 25	4,781 25
Machinery repairs, gasoline, etc.....	12,000 00	9,646 81	9,646 81
Purchase of one heavy duty truck and 1½ ton pick-up truck.....	7,500 00	7,001 73	7,001 73
Purchase of Tractor.....		3,065 00	3,065 00
Miscellaneous expenses, taxes, legal fees, fuel, war risk insurance, etc.....	12,000 00	8,731 37	8,731 37
A. Stuart—6 months' retiring leave and A. Chevrier—4 months' retiring leave and 8 months' pension.....	5,333 32	5,041 62	5,041 62
Dow's Lake boathouse—			
Maintenance and operation.....	2,000 00	1,294 10	1,294 10
Mosquito Control.....	3,200 00	3,200 00	3,200 00
Fourth Annual Instalment of purchase of pt. lots 27 and 28, Range 12, Tp. Hull.....	1,100 00	1,100 00	1,100 00
Purchase of property, Township of Nepean.....		5,000 00	5,000 00
Filling Minnow Lake, Hull for park.....	3,000 00	3,000 00	3,000 00
Other Maintenance of Parkway System.....	140,799 68	136,035 08	136,035 08
Portion of Government Grounds expenditure charged to Statutory Grant.....		14,950 57	14,950 57
	207,500 00	213,681 02	213,681 02
GOVERNMENT GROUNDS			
Administration—Portion applicable to Government Grounds.....	6,533 00	5,416 75	5,416 75
Ordinary improvements, maintenance and service.....	99,467 00	119,060 70	119,060 70
Contingencies and supplies.....	7,500 00	5,430 14	5,430 14
Tractors with plough, equipment and repairs.....	3,000 00	948 43	948 43
Gatineau Park maintenance.....	17,000 00	17,594 55	17,594 55
	133,500 00	148,450 57	148,450 57
Less: Portion of Government Grounds expenditure charged to Statu- tory Grant.....		14,950 57	14,950 57
	133,500 00	133,500 00	133,500 00
	<u>\$ 341,000 00</u>	<u>\$ 347,181 02</u>	<u>\$ 347,181 02</u>

SCHEDULE "D"

FEDERAL DISTRICT COMMISSION—Concluded

Balance Sheet as at March 31, 1945

ASSETS		LIABILITIES	
CURRENT:		CURRENT:	
Cash in Bank—		Accountable Advances—	
Savings Account.....	61,588 77	Government Departments and Agencies.....	26,130 99
Current Account.....	24,772 66	Others.....	2,276 84
Unemployment Insurance Stamps.....		Accounts Payable—	28,407 83
Accrued Interest Receivable.....		Trade.....	13,955 55
Savings Account.....	119 34	Owing on Gatineau Park Purchases (Due	
Dominion of Canada Bonds.....	560 00	July 1, 1945).....	1,050 00
Accounts Receivable.....	814 81		
Rents Receivable.....	548 30	Unpresented Pay Roll Cheques from year 1941.....	70 38
Less Reserve for Doubtful Accounts.....	1,363 11	Total Current Liabilities.....	43,483 76
	160 72		
Total Current Assets.....	88,686 21	OWING ON GATINEAU PARK PURCHASES:	
INVESTMENTS:		Options to Sell, accepted by the Commission, covering certain	
Dominion of Canada Bonds (at par value).....	100,000 00	Lands in the Gatineau Park Area, for which payment of the	
FIXED ASSETS:		Purchase Price, by the Commission, is to be made within	
Land—		One (1) to Three (3) years (as indicated in said Options)	
Purchased and donated—		following the declaration of Peace between Canada—Germany	
Parks, Driveways,		and Japan.....	3,050 00
etc.....	1,900,115 24		
Gatineau Park.... At Cost	166,803 87	PROPRIETARY INTEREST:	
Gatineau Park Lands held		Balance at Credit on March 31, 1945.....	4,754,571 45
under Accepted Options of			
Purchase.....	3,050 00		
Held under Lease and License			
of Occupation.....	1 00		
Construction and Development of Parks and	2,069,970 11		
Boulevards.....	841,323 73		
	2,911,293 84		
Permanent Park Benches and			
Parkway Lighting System			
(As appraised by the Com-			
mission's Engineer.....	163,567 00		
Less Reserve for Deprecia-			
tion.....	57,560 04		
	106,006 96		

Roads and Driveways (As appraised by the Commission's Engineer).....	1,390,460 00	
Less Reserve for Depreciation.....	716,159 75	674,300 25
Bridges and Approaches	940,331 95	
Less Reserve for Depreciation.....	252,889 76	687,442 19
Buildings.....	232,954 95	
Less Reserve for Depreciation.....	103,843 43	129,111 52
Plant, Machinery and Equipment.....	44,360 46	
Less Reserve for Depreciation.....	20,982 00	23,378 46
Motor Vehicles.....	36,239 15	
Less Reserve for Depreciation.....	27,887 76	8,351 39
Office Furniture and Fixtures.....	6,073 24	
Less Reserve for Depreciation.....	2,212 92	3,860 32
Loose Tools and Small Equipment.....	At Cost	44,310 36
Trees and Shrubs in Nursery.....	At Cost	11,440 00
		4,599,495 29
DEFERRED ASSETS:		
Cheque issued in March, 1945, on account of Land being purchased from the Township of Nepean (Note: Cheque will be delivered when Deed has been received)		5,000 00
DEFERRED CHARGES TO FUTURE OPERATIONS:		
Shop and Office Supplies on hand.....	At Cost	7,923 71
		\$ 4,801,105 21

Certified Correct.

H. R. CRAM,

Secretary.

Approved.

F. E. BRONSON,

Chairman.

\$ 4,801,105 21

Appendix 8

NATIONAL BATTLEFIELDS COMMISSION

Ottawa, September 21, 1945.

Lt.-Col. L. J. A. Amyot,
Chairman,
National Battlefields Commission,
Battlefields Park,
Quebec, Quebec.

Dear Sir,

The receipts and disbursements of the National Battlefields Commission for the fiscal year ended March 31, 1945, have been audited pursuant to the provisions of section 14 of the National Battlefields at Quebec Act, c. 57, 1908, and I submit herewith the following statements:

Statement of Receipts and Disbursements for the fiscal year ended March 31, 1945.....	Schedule "A"
Statement of Cash Balances and Investments in Securities, etc., as at March 31, 1945.....	Schedule "B"
Comparison of expenditures for the fiscal year ended March 31, 1945, with estimates approved by the Governor in Council.....	Schedule "C"
Statement of Assets and Liabilities as at March 31, 1945.....	Schedule "D"
Statement of Revenues and Expenditures for the fiscal year ended March 31, 1945.....	Schedule "E"

I have received all the information and explanations I have required, and in my opinion, the statement in Schedule "A" annexed hereto is properly drawn up so as to exhibit a true and correct view of the receipts and disbursements of the Commission for the year ended March 31, 1945.

Certain expenditures, as shown in Schedule "C" annexed hereto were in excess of the estimates for the fiscal year as approved by the Governor in Council by Order in Council P.C. 73/3088 of April 27, 1944, pursuant to the provisions of section 11 of the National Battlefields at Quebec Act.

The statements of assets and liabilities and of revenues and expenditures contained in Schedules "D" and "E" annexed hereto have been submitted by the National Battlefields Commission. Progress has been made in the revision of the accounting records and system to facilitate the production of accurate and comprehensive statements of the operations and affairs of the Commission but further consideration should be given to the valuation of fixed assets as the capital cost of the grading and development of the Battlefields Park is understated. Consideration might also be given to the adequacy of depreciation reserves established in respect of the property and improvements of the Commission.

Yours faithfully,

WATSON SELLAR,
Auditor General.

NATIONAL BATTLEFIELDS COMMISSION—Continued
Receipts and Disbursements for the Year ended March 31, 1945

RECEIPTS		DISBURSEMENTS	
Balance, April 1, 1944—		Maintenance Account—	
Maintenance Account.....	5,214 34	Salaries and wages.....	49,672 20
Administration Account.....	1,015 49	Machinery, repairs and supplies.....	5,435 68
Land Account.....	7,601 91	Automotive equipment, repairs and supplies.....	2,542 18
Quebec Tercentenary Account.....	42 71	Greenhouse and nursery operations....	3,179 97
		Electric lighting of park.....	3,789 23
		Insurance.....	1,321 22
Maintenance Account—		Unemployment insurance.....	147 95
Dominion Government, part of Statutory Grant.....	65,600 00	Workmen's Compensation Commission	328 74
Proceeds from sales and sundry services	1,054 76	Snow removal.....	874 08
		Part payment loan office building.....	2,250 00
		Office expenses and contingencies.....	229 96
			69,771 21
Administration Account—		Administration Account—	
Dominion Government, part of Statutory Grant.....	9,400 00	Salaries.....	7,250 00
		Office supplies.....	87 39
Land Account—		Office expenses.....	665 62
Part payment loan office building.....	2,250 00	Water taxes.....	127 00
Interest on bank balance.....	29 01	Professional services.....	254 19
Interest on investment.....	175 00	Contingencies.....	96 45
			8,480 65
		Land Account.....	nil
			78,251 86
		Balance, March 31, 1945, as per Schedule 'B'—	
		Maintenance Account.....	2,097 89
		Administration Account.....	1,934 84
		Land Account.....	10,055 92
		Quebec Tercentenary Account.....	42 71
			14,131 36
			\$ 92,383 22

Certified Correct.

LUCIEN PACAUD,
Secretary.

Approved.

L. J. ADJUTOR AMYOT,
Chairman.

NATIONAL BATTLEFIELDS COMMISSION—Continued

Statement of Cash Balances and Investments in Securities etc., as at March 31, 1945

	Maintenance Account	Adminis- tration Account	Land Account	Quebec Tercen- enary Account	Total
CASH—					
At Bank of Montreal, Quebec.....	1,847 89	1,934 84	5,055 92	42 71	8,881 36
INVESTMENTS—					
3% Dominion of Canada bonds due January 1, 1949.....			5,000 00		5,000 00
OWING FROM EMPLOYEES—					
Re instalment purchases of Victory bonds (secured by 3% Dominion of Canada bonds due February 1, 1962).....	250 00				250 00
	<u>\$ 2,097 89</u>	<u>\$ 1,934 84</u>	<u>\$10,055 92</u>	<u>\$ 42 71</u>	<u>\$14,131 36</u>

SCHEDULE "C"

Comparison of Estimates approved by Governor in Council with actual expenditures
(P.C. 73/3088 of April 27, 1944)

ADMINISTRATION	Estimates	Expendi- tures	Under expended Over expended*
Salaries.....	7,250 00	7,250 00	
Office supplies.....	250 00	87 39	162 61
Office expenses.....	650 00	665 62	15 62*
Taxes.....	130 00	127 00	3 00
Legal and professional services.....	2,000 00	254 19	1,745 81
Contingencies.....	135 49	96 45	39 04
	<u>10,415 49</u>	<u>8,480 65</u>	<u>1,934 84</u>
MAINTENANCE			
Salaries and wages.....	51,700 00	49,672 20	2,027 80
Machinery, repairs and supplies.....	4,929 34	5,435 68	506 34*
Automotive equipment, repairs and supplies.....	2,185 00	2,542 18	357 18*
Greenhouse and nursery operations.....	3,000 00	3,179 97	179 97*
Electric lighting of park.....	3,800 00	3,789 23	10 77
Insurance.....	1,400 00	1,469 17	69 17*
Workmen's Compensation Commission.....	350 00	328 74	21 26
Snow removal.....	1,200 00	874 08	325 92
Part-payment loan office building.....	2,250 00	2,250 00	
Office expenses.....		229 96	229 96*
	<u>70,814 34</u>	<u>69,771 21</u>	<u>1,043 13</u>
Total.....	<u>\$ 81,229 83</u>	<u>\$ 78,251 86</u>	<u>\$ 2,977 97</u>

NATIONAL BATTLEFIELD COMMISSION—Continued
Statement of Assets and Liabilities as at March 31, 1945

ASSETS		LIABILITIES	
Current Assets—		Proprietary Account—	
Cash in bank.....	8,881 36	Balance, April 1, 1944.....	667,859 15
Materials and supplies.....	7,438 92		
Nursery stock and fertilizers.....	3,451 63	Add: Adjustments for prior years:	
Accounts receivable.....	250 00	Expenditures on—	
		Roads and driveways..	475,424 59
		General grading.....	120,835 52
			<u>596,260 11</u>
Investment in Securities—		Less: prior years' provision for	
Dominion of Canada bond.....	5,000 00	depreciation.....	15,114 70
			<u>581,145 41</u>
Fixed Assets—			
Land, at cost.....	511,665 43		
Roads and driveways.....	475,424 59		
General grading.....	120,835 52	Deduct: Excess of Expenditures	
Park equipment.....	55,791 55	over Revenue for the	
		fiscal year ended March	
		31, 1945.....	914 69
			<u>580,230 72</u>
Buildings.....	52,609 24		
Less: reserve for depreciation.....	16,370 14	Balance, March 31, 1945.....	1,248,089 87
	<u>14,443 17</u>		
Machines, tools, etc.....	1,444 32		
Less: reserve for depreciation.....			
	<u>8,090 90</u>		
Automotive equipment.....	1,105 00		
Less: reserve for depreciation.....			
	<u>2,491 24</u>		
Office furniture and fixtures.....	223 94		
Less: reserve for depreciation.....			
	<u>2,267 30</u>		
Deferred Charges—			
Unexpired Insurance.....	859 72		
	<u>\$ 1,248,089 87</u>		

Certified Correct.

LUCIEN PACAUD,
Secretary.

Approved.

L. J. ADJUTOR AMYOT,
Chairman.

\$ 1,248,089 87

NATIONAL BATTLEFIELDS COMMISSION—*Concluded*

Statement of Revenues and Expenditures for the Fiscal Year Ended March 31, 1945

REVENUES

Statutory Grant.....	75,000 00	
Interest on bank balance.....	29 01	
Interest on investment.....	175 00	
Part-payment loan office building.....	2,250 00	
Sundry revenue.....	1,054 76	
		<u>78,508 77</u>

EXPENDITURES

Administration—		
Salaries.....	7,250 00	
Office supplies.....	87 39	
Office expenses.....	665 62	
Taxes.....	127 00	
Professional services.....	254 19	
Contingencies.....	96 45	
		<u>8,480 65</u>
Maintenance—		
Salaries and wages.....	49,672 20	
Materials, machinery, tools, repairs and supplies.....	3,281 66	
Automotive equipment, repairs and supplies.....	2,649 02	
Nursery stock and fertilizers.....	1,841 17	
Office supplies.....	55 47	
		<u>57,499 52</u>
Miscellaneous—		
Electric lighting of park.....	3,789 23	
Park equipment.....	687 04	
Insurance.....	1,107 59	
Workmen's compensation.....	328 74	
Unemployment insurance.....	147 95	
Snow removal.....	874 08	
Office expenses.....	229 96	
Part-payment loan office building.....	2,250 00	
		<u>9,414 59</u>
Depreciation of Property—		
Buildings.....	1,255 44	
Machines and tools.....	1,444 32	
Automotive equipment.....	1,105 00	
Office furniture and fixtures.....	223 94	
		<u>4,028 70</u>
		<u>79,423 46</u>
Excess of Expenditures over Revenues.....	\$	<u>914 69</u>

1944-45

PUBLIC ACCOUNTS

PART II

G

DEPARTMENT OF FISHERIES

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF FISHERIES

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	2,159,170 28	Ordinary	453,911 11
Special	54,033 60	Special Receipts	25,754 51
War	407,299 71		
	<u>\$2,620,503 59</u>		<u>\$ 479,665 62</u>

Receipts and Disbursements—Open Accounts

[3] Loans and Advances:		[9] Floating Debt		360 53
To Provincial and Municipal Governments	(Cr.) 226 70	[10] Deposit and Trust Accounts...(Dr.)		204 18
To United Kingdom and Other Governments	110,382 23	[12] Deferred Credits	(Dr.)	93 00
		[13] Sundry Suspense Accounts...(Dr.)		70 50
	<u>\$ 110,155 53</u>		(Dr.)\$	<u>7 15</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page G—18.

REVENUES

Comparative Summary

	1944-45	1943-44
Ordinary Revenue—		
A Privileges, Licences and Permits.....	44,528 47	47,462 20
B Proceeds from Sales	378,977 07	223,154 77
C Services and Service Fees.....	14,277 50	12,516 86
Premium, Discount and Exchange.....	*	1 77
D Refunds of Expenditure.....	1,609 99	1,661 67
E Miscellaneous	14,518 08	20,623 39
Total Ordinary.....	453,911 11	305,420 66
Special Receipts—		
F Refunds of Previous Years' War Expenditures.....	265 49	
G Miscellaneous War Revenues.....	25,489 02	
Grand Total.....	<u>\$ 479,665 62</u>	<u>\$ 305,420 66</u>

* Included in Miscellaneous.

Details

Ordinary Revenue—	
A Privileges, Licences and Permits:	
Fishing Licences	40,051 50
Modus Vivendi Licences.....	208 00
Oyster Leases	2,680 64
Trawler Licences	1,583 33
Rentals	5 00
	<u>44,528 47</u>

Fishing licences were issued ranging from 25 cents for lobster fishing to \$75 for lobster pound licences; and a fishing lease was issued to the Dark Harbour Co., Ltd., covering fishing privileges in the area of Dark Harbour, N.B., at a yearly rental of \$25. The proceeds by provinces or districts were: Nova Scotia, \$4,875.50; Prince Edward Island, \$988.75; New Brunswick, \$9,286.25; British Columbia, \$24,265; Yukon Territory, \$600; Hudson Bay, \$1; Northwest Territories, \$35.

"Modus Vivendi" licences were issued to United States fishing vessels at a charge of \$1 per licence as follows: East Coast, \$55; West Coast, \$153.

Oyster Leases were issued in the provinces of Prince Edward Island, Nova Scotia and New Brunswick, the proceeds therefrom being respectively, \$2,193.40, \$465.24 and \$22.

Trawler licences at a fee of \$500 each were issued to the following: Maritime National Fish Ltd., Halifax, \$1,500; Sea Nymph Fisheries, Ltd., Halifax, \$83.33 (1 licence for February and March only.)

B Proceeds from Sales:

Sales of sealskins.....	374,743 20
Sales of fish	159 00
Sales of oysters.....	3,457 38
Sundry sales	617 49

378,977 07

A provisional fur seal agreement entered into between Canada and the United States of America, approved by P.C. 4112 of May 30, 1944, replaced the Pelagic Sealing Treaty of 1911. Under the terms of this agreement Canada is to receive 20 per cent of the total number of sealskins taken annually upon the Pribilof Islands.

Canada has received, during the fiscal year 1944-45, proceeds from sales of skins as follows: U.S.A. Pribilof Islands rookeries, 3,997 skins taken in kind by Canada and marketed in Montreal, \$282,101; Canada's share of proceeds from sales by U.S. Government of 44,678 skins sold in St. Louis, U.S.A., \$91,238.25; 98 skins sold to C. W. Martin & Sons, London, England, \$1,403.95.

The cost of dressing and dyeing, including freight, customs and excise duties, warehouse expenses, etc., amounting to \$191,458.67, was charged to Vote 79.

The amount of \$3,457.38 represents sales, from the Department's experimental areas in Prince Edward Island, of: (a) marketable oysters; and (b) small oysters for stocking areas in outlying districts.

C Services and Service Fees:

Canned Salmon Inspection Fees.....	5,481 46
Canned Herring Inspection Fees.....	5,868 61
Chicken Haddie Inspection Fees.....	1,357 88
Mackerel Fillets Inspection Fees.....	175 15
Canned Lobster Inspection Fees.....	1,352 20
Miscellaneous Services	42 20

14,277 50

Inspection fees were collected at the rate of one-half cent per case of forty-eight one-pound cans, or the equivalent thereof, covering certificates for all salmon and herring packed in British Columbia. Fees for the inspection of lobster, chicken haddie and mackerel fillet packed in the Maritime Provinces were charged at the rate of 5 cents per case of forty-eight one-half pound cans or the equivalent thereof.

D Refunds of Previous Years' Expenditures..... 1,609 99

Includes fishing bounty cheques returned, \$124.50; sundries, \$1,485.49.

E Miscellaneous:

Fines and Forfeitures.....	14,513 95
Premium on foreign exchange transactions.....	4 13

14,518 08

Fines imposed and sales of confiscations, by provinces, were: Nova Scotia, \$604; Prince Edward Island, \$1,525.50; New Brunswick, \$1,430.26; British Columbia, \$10,954.19.

Total Ordinary 453,911 11

Special Receipts—

F Refunds of Previous Years' War Expenditures 265 49

G Miscellaneous War Revenues: Sale of fish by Long Liner *J. J. Cowie*. (See War Allotment: Operation of Experimental Long Line Fishing Vessel on Atlantic Coast) 25,489 02

Grand Total \$ 479,665 62

Certified correct.

D. B. FINN,
Deputy Minister.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
G-5	Stat.	Salary of Minister, Salaries Act, c. 182, R.S. as amended by c. 40, 1930.....	10,000 00	10,000 00	10,000 00
G-5	Stat.	Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
G-5	69 } 479 }	Departmental Administration.....	159,595 00	149,638 20	136,192 94
G-5	70	Fisheries Inspection, including Fishery Officers and Guardians, Fisheries Patrol and Protection Services.....	908,700 00	857,390 27	796,944 38
G-7	71 } 479A }	Building Fishways and Clearing Rivers.....	17,000 00	1,071 43	939 54
G-8	72	Development of the Deep Sea Fisheries and the Demand for Fish.....	30,000 00	19,401 86	29,426 29
G-8	73	Fish Culture.....	198,730 00	181,006 43	170,633 67
G-9	74	Oyster Culture.....	28,160 00	21,041 83	20,981 65
G-9	75 } 480 }	Fisheries Research Board of Canada.....	368,000 00	338,428 08	225,473 61
G-10	76	*To provide for Canadian share of expenses of the International Fisheries Commission—Halibut, etc.....	27,100 00	26,898 63	19,606 49
G-11	77	*To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission, etc.....	42,000 00	38,838 32	41,742 36
G-11	78	Grant to the United Maritime Fishermen's Association.....	3,000 00	3,000 00	3,000 00
G-12	79 } 438 }	To provide for transportation, dressing and dyeing, and other expenses incidental to receiving and disposing of fur seal skins accruing to Canada pursuant to Provisional Fur Seal Agreement between Canada and the United States by exchange of notes dated December 8 and 19, 1942.....	205,000 00	191,458 67	38,986 25
G-12	80	To provide for payment of a bounty for the destruction of Harbour Seals.....	15,000 00	4,540 00	6,245 00
G-12	81	To enable, subject to the approval of the Governor in Council, the providing of assistance for the construction of a plant for the transforming of small scale laboratory tests into commercial scale operations for the producing of a pure fishery salt from impure Malagash salt deposits— (Revote)	28,000 00	27,385 34	1,630 65
G-12	82	To provide for the replacement of the Gaspe Peninsula Fisheries Experimental Station— (Revote).....	35,000 00	34,704 12	20,778 04
G-12	Stat.	Fishing Bounty—Deep Sea Fisheries Act, c. 74, R.S.....	158,232 10	158,232 10	159,400 80
G-14	83	*To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission—Hell's Gate Canyon, etc.....	1,000,000 00	93,155 00	10,493 17
SUPERANNUATION AND RETIREMENT BENEFITS					
G-14	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	980 00	980 00	970 00
		<i>Expenditures: from appropriations not required for 1944-45</i>			590 16
		Total Ordinary.....	3,236,497 10	2,159,170 28	1,696,035 00

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
SPECIAL					
G-14	84 } 481 }	To provide for the extension of educational work in co-operative producing and selling among fishermen.....	56,000 00	54,033 60	48,116 90
G-14	482	To provide for improvement of shore facilities for the handling of fisheries products by the erection of a pilot unit fish processing plant or plants, or otherwise, subject to the approval of the Governor in Council.....	250,000 00		
G-14	483	To provide for Administrative Expenses of the Fisheries Prices Support Act, 1944.....	20,000 00		
Total Special.....			326,000 00	54,033 60	48,116 90
Allotted from the War Appropriation (Details on page G-15)			603,500 00	407,299 71	234,293 37
Grand Total.....			<u>\$ 4,165,997 10</u>	<u>\$ 2,620,503 59</u>	<u>\$ 1,978,445 27</u>

*Complete title is shown in following details.

Salary of Minister, Hon. E. Bertrand, Salaries Act, c. 182, R.S., as amended by c. 40, 1930	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	<u>\$ 2,000 00</u>

Vote 69 (and Vote 479, Supplementary Estimates) Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	122,900 00	122,900 00	116,600 69
Cost of Living Bonus and Other Pay-list Items.....	14,705 00	14,705 00	13,753 89
Printing and Stationery.....	4,000 00	4,000 00	2,992 62
A Travelling Expenses	10,000 00	10,000 00	8,445 74
B Sundries	7,990 00	7,990 00	7,845 26
	<u>\$ 159,595 00</u>	<u>\$ 159,595 00</u>	<u>\$ 149,633 20</u>

As of March 31, 1945, there were 64 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates include war duties supplements, where applicable, but do not include cost of living bonus. Date of separation is shown in parenthesis and employees in receipt of war duties supplements are indicated by asterisks: D. B. Finn, Deputy Minister, \$8,000; S. Bates, \$6,000; M. A. Belisle, \$3,600; C. Bruce, \$4,140; M. M. Cummings, \$2,400; H. P. Evans, \$2,400; F. A. C. Harrison, \$2,820; *J. J. Lamb, \$3,540; H. A. Lynch, \$3,300; W. C. MacKenzie, \$2,400; G. McCann, \$2,400; R. G. McKay, \$3,480; S. Ozere, \$3,720; H. F. S. Paisley, \$3,780; *F. J. Petry, \$3,720 (Aug. 28); *D. H. Sutherland, \$5,220; *A. J. Whitmore, \$4,320.

A Travelling expenses of \$300 or over were paid to: Hon. E. Bertrand, Minister, \$967; D. B. Finn, Deputy Minister, \$2,299.72; S. Bates, \$589.52; C. Bruce, \$914.87; H. P. Evans, \$1,202.65 (paid from Vote 70); H. A. Lynch, \$857.08; A. J. Whitmore, \$1,393.71.

B The expenditure for postage, telegrams and telephones amounted to \$6,971.99.

Vote 70 Fisheries Inspection, including Fishery Officers and Guardians, Fisheries Patrol and Protection Services

	Estimates	Allotments	Expenditures
Salaries and Wages.....	516,639 00	506,389 00	498,937 63
Cost of Living Bonus and Other Pay-list Items.....	84,451 00	84,451 00	73,519 53
Allowances (Board for Crews).....	3,775 00	14,025 00	13,528 72
Printing and Stationery.....	12,000 00	18,500 00	17,922 75
Travelling Expenses	137,414 00	126,414 00	115,002 76
Supplies, etc., Patrol and Protection Boats.....	96,950 00	96,950 00	83,676 31
Repairs to Patrol and Protection Boats.....	14,001 00	25,001 00	23,730 21
Miscellaneous	43,470 00	36,970 00	31,022 36
	<u>\$ 908,700 00</u>	<u>\$ 908,700 00</u>	<u>\$ 857,390 27</u>

As of March 31, 1945, there were 171 salaried employees being paid from this account. A list by provinces and districts of those who were receiving salaries at annual rates of \$1,800 or over on that date or at date of separation follows. The total wages paid to guardians in each district, with the total travelling expenses in parentheses, are shown at the close of each district where applicable. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Date of separation is shown in parenthesis, and employees in receipt of war duties supplements are indicated by asterisks. The travelling expenses of these employees are also shown in parentheses.

Eastern Division, Fishery Officers and Guardians:—

Nova Scotia:

Headquarters, Halifax: *A. L. Barry, division supervisor, \$4,200 (\$2,230.10 including travelling expenses for Central Division); S. J. Homans, \$2,160 (\$414.77); *E. A. Horne, \$2,520 (\$365.72).

Sydney and District: W. McAulay, district supervisor, \$2,760 (\$349.71); T. H. Kitchen, \$1,800 (\$934.81); E. M. S. Lewis, \$1,800 (\$1,007.88); A. J. Murphy, \$1,800 (\$835.52); J. M. O'Toole, \$1,800 (\$955.55); R. F. Sampson, \$1,800 (\$935.88); P. W. Smith, \$1,800 (\$1,029.05); A. K. Wilkie, \$1,800 (\$712.97); gasoline and oil, \$57.90; guardians, \$12,117.07 (\$681.82).

Pictou and District: *E. D. Fraser, district supervisor, \$3,000 (\$1,551.74); G. M. Adamson, \$1,800 (\$593.28); E. M. Arnold, \$1,800 (\$695.05); E. G. Beaver, \$1,800 (\$814.75); A. P. Fitzgerald, \$1,800 (\$945.85); W. G. Harris, \$1,800 (\$620.90); J. P. Henneberry, \$1,800 (\$491.79); M. M. Manson, \$1,800 (\$751.71); A. McDonald, \$1,800 (\$803.63); D. M. Pettis, \$1,800 (\$651.17); F. Swaine, \$1,800 (\$864.53); under \$1,800: 6 inspectors (\$4,167.23); guardians, \$8,476.70 (\$1,309.52).

Digby and District: F. Watson, district supervisor, \$2,280 (\$1,733.64); J. P. Buchanan, \$1,800 (\$838.33); P. E. Filleul, \$1,800 (\$966); A. W. Fralick, \$1,800 (\$1,049.75); *A. J. Fraser, \$1,860 (\$606.51); S. M. K. Hennigar, \$1,800 (\$501.32); B. Hunter, \$1,800 (\$1,207.15); A. S. Kenney, \$1,800 (\$756.41); H. G. Locke, \$1,800 (\$642); W. J. Naas, \$1,800 (\$526.95); H. H. Pothier, \$1,800 (\$474.85); J. H. Thibault, \$1,800 (\$887.35); under \$1,800: 1 inspector (\$672.91); gasoline and oil, \$41.47; guardians, \$13,821.90 (\$1,621.97).

Prince Edward Island:

Charlottetown and District: J. J. Larabee, district supervisor, \$2,760 (\$1,074.15); L. C. Johnston, \$1,800 (\$787.57); P. C. Martin, \$1,800 (\$867.70); P. A. McLellan, \$1,800 (\$844.51); J. C. Shaw, \$1,800 (\$1,169.29); under \$1,800: 3 inspectors (\$2,628.33); gasoline and oil, \$317.72; guardians, \$7,510.83 (\$1,846.69).

New Brunswick:

Welchpool and District: F. E. Justason, district supervisor, \$2,640 (\$1,210.45); B. Barnes, \$1,800 (\$864.76); S. K. Ingalls, \$1,800 (\$679.66); O. A. Rigby, \$1,800 (\$808.95); D. L. Thompson, \$1,800 (\$808.57); under \$1,800: 2 inspectors (\$1,508.95); guardians, \$2,090.25 (\$66.13).

Newcastle and District: T. C. Collette, district supervisor, \$2,640 (\$736.23); T. Bell, \$1,800 (\$799.99); F. J. Breau, \$1,800 (\$1,063.56); L. J. Doucet, \$1,800 (\$763.83); C. Guignard, \$1,800 (\$2,232.91); L. J. Landry, \$1,800 (\$1,023.18); R. G. Long, \$1,800 (\$612.04); J. J. Losier, \$1,800 (\$800.85); A. A. Robichaud, \$1,800 (\$1,149.84); A. Turbide, \$1,800 (\$1,034.65); under \$1,800: 2 inspectors, (\$1,601.07); gasoline and oil, \$921.31; guardians, \$14,548.39 (\$2,558.84).

Fredericton and District: L. H. Parks, district supervisor, \$2,760 (\$865.38); under \$1,800: 5 inspectors (\$3,634.17); gasoline and oil, \$39.75; guardians, \$15,252.01 (\$38.54).

Canned Fish Inspection Laboratory, East Coast: A. Hollett, \$2,460 (\$31.40); R. E. S. Homans, \$2,460 (\$1,052.39); E. Hess (travelling expenses included under Vote 75).

Fish Curing Inspection Service: *K. Sollows, \$2,160 (\$1,714.85); 6 inspectors (\$4,024.83).

Central Fisheries Division:—

H. P. Evans (travelling expenses included under Vote 69); K. H. Doane and R. B. Miller (travelling expenses included under Vote 75); A. L. Barry (travelling expenses included under headquarters—Halifax).

Western Division, Fishery Officers and Guardians:—

British Columbia:

Headquarters, Vancouver: J. A. Motherwell, division supervisor, \$4,020 (\$1,334.34); W. M. Chapman, \$2,700 (\$78.15); L. G. Swan, \$2,400; T. Taylor, \$2,520 (\$73.60).

New Westminster and District: R. W. McLeod, district supervisor, \$2,760 (\$429.43); D. Lockwood, \$1,800 (\$1,063.10); G. L. Stock, \$1,800 (\$76.80); under \$1,800: 6 inspectors (\$3,550.84); guardians, \$1,873.12 (\$3,835.39).

Prince Rupert and District: J. Boyd, district supervisor, \$2,760 (Mar. 24) (\$23.40); R. C. Edwards, \$1,800 (\$339.03); C. Lord, \$1,800 (\$440.71); A. McIver, \$1,800 (\$306.80); G. E. Moore, \$1,800 (\$116.55); W. Strachan, \$1,800 (\$549.70); I. Urseth, \$1,800 (\$210.80); F. Warne, \$2,040 (\$195.55); under \$1,800: 1 inspector (\$895.20); guardians, \$10,973.15 (\$2,076.19).

Nanaimo District: J. F. Tait, district supervisor, \$2,760 (\$922.22); S. Boond, \$1,800 (\$142.15); D. S. Cameron, \$1,800 (\$146.80); H. G. Dane, \$1,800 (\$431.60); A. MacDonald, \$1,800 (\$1,053.70); A. N. McKinnon, \$1,800 (\$849.57); A. Park, \$1,800 (\$1,006.10); J. C. Scott, \$1,800 (\$604.72); A. J. Touchings, \$1,800 (\$503.39); under \$1,800: 1 inspector, (\$924.64); gasoline and oil, \$1,061.87; guardians, \$8,894.74 (\$4,636.27).

Canned Fish Inspection Laboratory, West Coast: F. Charnley, \$3,600.

The wages of officers and crews of the Fisheries Patrol Service and the Fisheries Protection Service were charged to the allotment for salaries and wages, and include the following employees receiving salaries at an annual rate of \$1,800 or over, exclusive of cost of living bonus, on March 31, 1945: D. A. Archibald, \$1,920; T. A. Brown, \$1,920; J. Cowie, \$1,920; R. B. Fenwick, \$1,980; J. S. Geldert, \$1,920; A. S. Hynes, \$1,920; J. S. Menchions, \$1,920; R. C. Mercer, \$1,920; A. E. Moore, \$1,920; L. Sheppard, \$2,280; D. Taylor, \$1,860; J. P. Williams, \$1,920; A. F. Yates, \$1,980.

A summary of the expenditures under this vote follows:—

Eastern Division:

Fishery Officers and Guardians: Nova Scotia, \$187,788.83; Prince Edward Island, \$37,362.59; New Brunswick, \$124,432.53; Quebec, \$599.53; general account, \$8,218.21.....	358,401 69
Administration of Canned Fish Regulations, East Coast.....	12,612 39
Fish Curing Inspection Service.....	15,900 88
Fishery Patrol Service: boats with operating expenses over \$2,000: <i>Andrew Halkett</i> , \$9,138.39; <i>Capelin</i> , \$7,752.10; <i>Capitol</i> , \$3,997.73; <i>Gannet Rock No. 2</i> , \$4,639.17; <i>Gilbert</i> , \$6,333.91; <i>Gulf Racer</i> , \$3,769.51; <i>Gulf Raider</i> , \$4,101.18; <i>Gulf Runner</i> , \$4,128.85; <i>Gulf Scout</i> , \$3,883.15; <i>Gulf Tiger</i> , \$2,602.57; <i>Thresher</i> , \$8,770.80; New boat to replace <i>Thresher</i> , \$12,993.78; boats under \$2,000, (11) \$7,008.95; general account, \$1,597.85.....	80,717 94
Prairie Provinces Administration.....	6,307 45

Western Division:

Fishery Officers and Guardians: British Columbia, \$159,854.75; general account, \$5,029.62.....	164,884 37
Fishery Patrol Service: boats with operating expenses over \$2,000: <i>Beldis</i> , \$3,869.52; <i>Beverley</i> , \$2,057.17; <i>Black Raven No. 2</i> , \$6,348.91; <i>Bonila Rock No. 2</i> , \$2,993.49; <i>Cloyah No. 2</i> , \$7,609.83; <i>Clupea</i> , \$7,241.90; <i>Diæie Rupert</i> , \$2,166.61; <i>Egret Plume No. 2</i> , \$5,137.24; <i>Elida</i> , \$2,693.82; <i>F. D. 101</i> , \$4,393.01; <i>F. D. 102</i> , \$4,140.89; <i>Ila</i> , \$4,279.15; <i>Linnea</i> , \$3,037.71; <i>Mary N</i> , \$2,024.69; <i>Merry Sea No. 2</i> , \$6,302.57; <i>Metra</i> , \$4,954.61; <i>Onerka No. 2</i> , \$3,374.97; <i>Pearl</i> , \$2,031.08; <i>Pursepa</i> , \$3,947.02; <i>Rividis</i> , \$10,240.69; <i>Senepa</i> , \$2,621.05; <i>Swan Tail No. 2</i> , \$5,537.06; <i>Vanidis</i> , \$10,093.97; <i>Vedder River</i> , \$4,920.36; boats under \$2,000, (69) \$59,110.15; Digby Island Station, \$4,592.63; New Westminster Station, \$3,800.10; general account, \$332.28.....	179,352 48
Fisheries Protection Service: <i>Kitimat</i>	23,811 92
Administration of the Canned Fish Regulations, British Columbia.....	14,217 76
General Accounts: Manitoba, \$227.22; Saskatchewan, \$233.62; Alberta, \$219.65; Northwest Territories, \$2.90	683 39
	<u>\$ 857,390 27</u>

The following is a comparative statement of expenditures by activities:—

	1944-45	1943-44
East—Administration	386,914 96	353,893 85
East—Patrol Service	80,717 94	71,414 77
West—Administration	186,092 97	171,877 04
West—Patrol Service	179,852 48	159,831 66
West—Protection Service	23,811 92	39,927 06
	<u>\$ 857,390 27</u>	<u>\$ 796,944 38</u>

Vote 71 (and Vote 479A, Supplementary Estimates) Building Fishways and Clearing Rivers

	Estimates	Allotments	Expenditures
Wages	10,200 00	10,200 00	520 55
Cost of Living Bonus and Other Pay-list Items.....	2,080 00	2,080 00	44 68
Travelling Expenses	700 00	700 00	35 54
Sundries	4,020 00	4,020 00	470 66
	<u>\$ 17,000 00</u>	<u>\$ 17,000 00</u>	<u>\$ 1,071 43</u>

The expenditures by provinces were as follows: Nova Scotia, \$165.61; New Brunswick, \$54.84; British Columbia, \$850.98.

Vote 72 Development of the Deep Sea Fisheries and the Demand for Fish

	Estimates	Allotments	Expenditures
Salaries and Wages.....	6,360 00	6,360 00	4,884 60
Cost of Living Bonus and Other Pay-list Items.....	400 00	400 00	170 52
A Printing and Stationery.....	5,000 00	5,000 00	1,863 60
B Travelling Expenses	4,460 00	4,460 00	3,276 35
C Sundries	13,780 00	13,780 00	9,207 39
	<u>\$ 30,000 00</u>	<u>\$ 30,000 00</u>	<u>\$ 19,401 86</u>

As of March 31, 1945, there were 2 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus: H. J. Freeman, \$2,400; E. LeBlanc, \$2,400.

- A Payments were made to the Department of Public Printing and Stationery.
 B Travelling expenses of \$300 or over were paid to: H. J. Freeman, \$659.71; E. LeBlanc, \$1,905.08; F. A. H. Rice, \$341.31.
 C Advertising for publicity purposes, \$4,137.30.

Vote 73 Fish Culture

	Estimates	Allotments	Expenditures
Salaries and Wages	108,200 00	102,200 00	98,280 31
Cost of Living Bonus and Other Pay-list Items.....	16,800 00	16,800 00	13,463 06
Allowance in Lieu of Dwelling.....	515 00	515 00	414 53
Printing and Stationery	1,000 00	1,000 00	626 15
A Travelling Expenses	7,400 00	7,400 00	6,740 45
B Supplies	42,932 00	42,932 00	36,267 05
Repairs	12,879 00	12,879 00	12,577 78
Miscellaneous	9,004 00	15,004 00	12,637 10
	<u>\$ 198,730 00</u>	<u>\$ 198,730 00</u>	<u>\$ 181,006 43</u>

As of March 31, 1945, there were 42 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus: C. E. Atkinson, \$3,000; J. Catt, \$2,760; J. A. Rodd, \$4,920.

- A Travelling expenses of \$300 or over were paid to: J. M. Butler, \$359.74; J. Catt, \$383.39; C. E. Harding, \$329.88; J. A. Rodd, \$377.17; F. A. Tingley, \$1,648.38.
 B Suppliers receiving \$5,000 or more: Canada Packers Ltd., \$7,525.51.

A summary of the expenditures by provinces showing hatcheries, etc., follows:

Nova Scotia: Antigonish, \$13,042.81; Bedford, \$7,440.12; Cobequid, \$8,312.43; Coldbrook Ponds, \$3,433.71; Grand Lake Pond, \$6,116.79; Kejimikujik Ponds, \$4,127.98; Lindloff, \$7,802.69; Margaree, \$12,315.59; Margaree Ponds, \$2,277.69; Mersey River Pond, \$1,071.80; Middleton, \$8,851.96; Nictaux Pond and Rearing Station, \$25.25; River Philip Pond, \$1,311.49; Sackville Pond, \$201.28; Yarmouth, \$9,385.79; general, \$61.14.....	85,773 52
Prince Edward Island: Cardigan Pond, \$3,389.08; Kelly's Pond, \$4,356.35; Morrell Pond, \$475.82; general, \$1.88	8,223 13
New Brunswick: Chamcook Lakes, \$202.02; Charlo, \$8,218.19; Florenceville, \$9,846.49; Grand Falls, \$6,995.43; Miramichi, \$7,613.66; Miramichi Pond, \$1,601.97; New Mills Pond, \$4,344.69; Saint John, \$14,856.11; general, \$29.46.....	53,703 02
Maritime Provinces: supervisors, engineers and staff, \$14,174.75; general, \$5,801.85.....	19,976 60
General: administration	13,320 16
	<u>\$ 181,006 43</u>

The following is a comparative statement of expenditures by activities:

	1944-45	1943-44
Administration	13,320 16	13,109 11
East—Maintenance and Operation.....	167,686 27	157,524 56
	<u>\$ 181,006 43</u>	<u>\$ 170,633 67</u>

Vote 74 Oyster Culture

	Estimates	Allotments	Expenditures
Salaries and Wages.....	16,450 00	15,450 00	13,025 46
Cost of Living Bonus and Other Pay-list Items.....	3,860 00	3,860 00	2,485 17
A Travelling Expenses	4,800 00	4,200 00	3,172 76
Sundries	3,050 00	4,650 00	2,358 44
	<u>\$ 28,160 00</u>	<u>\$ 28,160 00</u>	<u>\$ 21,041 83</u>

As of March 31, 1945, there were 4 salaried employees being paid from this account.

A Travelling expenses of \$300 or over were paid to: H. R. Found, \$564.32; C. J. Kerswill (included under Vote 75); R. P. Morrison, \$722.23.

Vote 75 (and Vote 480, Supplementary Estimates) Fisheries Research Board of Canada

	Estimates	Allotments	Expenditures
Salaries and Wages.....	225,625 00	219,625 00	199,377 22
Cost of Living Bonus and Other Pay-list Items.....	16,062 00	16,062 00	13,678 31
Printing and Stationery.....	9,530 00	9,530 00	5,605 05
Travelling Expenses	39,800 00	39,800 00	37,522 84
A Sundries	76,983 00	82,983 00	81,744 63
	<u>\$ 368,000 00</u>	<u>\$ 368,000 00</u>	<u>\$ 338,428 08</u>

The Fisheries Research Board Act, c. 31, 1937, provides for the constitution of a Board of fifteen members as follows: two from the Department, two representing the fishing industry on the Atlantic Coast, two representing the fishing industry on the Pacific Coast and nine scientists selected from a list including nominations which may be made by any Canadian university having on its staff scientists engaged in research work in any way bearing upon fishery problems. The duration of office and subsequent appointment are provided for in the Act.

Section 6 of the Act provides that the Board shall have charge of all Dominion fishery research stations in Canada and shall have the conduct and control of investigations of practical and economic problems connected with marine and fresh water fisheries, flora and fauna, and such other work as may be assigned to it by the Minister.

Section 11 of the Act provides that the Board may expend such sums as are necessary for its work from moneys appropriated by Parliament for the work of the Board or from funds received as bequests, donations, etc.

The Board received \$10,384.80 from the following sources: contributions from the Province of British Columbia, \$6,656.70; rent of properties, sales of publications, etc., \$3,728.10.

An amount of \$343.30, due at the close of the fiscal year 1944-45 by the Province of British Columbia, was transferred to the Province of British Columbia Fisheries Research Board of Canada Account under Loans and Advances.

The total of these receipts, \$10,728.10, was credited as shown in the following summary of expenditures:

Station or Office	Expenditures	Receipts	Net Expenditure from Vote
Atlantic Biological Station (St. Andrew's, N.B.).....	70,820 65		70,820 65
Pacific Biological Station (Nanaimo, B.C.).....	97,255 53	9,214 00*	88,041 53
Atlantic Experimental Station (Halifax, N.S.).....	55,688 94		55,688 94
Gaspé Experimental Station (Grande Rivière, Que.).....	20,658 62	500 00	20,158 62
Pacific Experimental Station (Vancouver, B.C.).....	45,242 50		45,242 50
Toronto Office	10,108 05		10,108 05
Atlantic Herring Investigation.....	4,237 51		4,237 51
Central Fisheries Research Station.....	9,744 03		9,744 03
Northwest Territories Investigation.....	19,037 27		19,037 27
General	16,363 08	1,014 10	15,348 98
	<u>\$ 349,156 18</u>	<u>\$ 10,728 10</u>	<u>\$ 338,428 08</u>

* Includes \$343.30 due by the Province of British Columbia, transferred to Loans and Advances.

As of March 31, 1945, there were 94 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates do not include cost of living bonus. Dates of separation are shown in parentheses.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Beatty, S. A.	\$ 4,680 00	\$ 907 98	Nadeau, A.	3,000 00	405 59
Beveridge, J. W. M.	2,400 00		Neave, F.	3,120 00	345 52
Carter, N. M.	5,040 00	481 37	Needler, A. W. H.	4,500 00	2,633 32
Castell, C. H.	3,360 00		Oughton, J. G. (Sept. 6) ..	2,400 00	397 91
Doan, K. H.	3,600 00	1,283 53*	Pritchard, A. L.	3,120 00	1,807 78
Dunbar, M. J.	2,400 00		Rawson, D. S.	3,600 00	1,493 65
Dyer, W. J.	2,880 00		Rigby, E. G.	2,664 00	
Foerster, R. E.	4,680 00	1,594 80	Smith, M. W.	3,000 00	501 50
Grant, R. (Sept. 7)	2,400 00	365 47	Sprules, W. M.	2,640 00	
Hart, J. L.	3,240 00	835 33	Swain, L. A.	2,400 00	
Hess, E.	3,720 00	857 01*	Tarr, H. L. A.	3,120 00	
Huntsman, A. G.	5,880 00	618 38	Tester, A. L.	2,640 00	
Kennedy, W. A.	2,640 00		Tully, J. P.	2,640 00	
Kerswill, C. J.	2,640 00	1,338 85*	Walsh, J. P.	2,520 00	
Leim, A. H.	5,040 00		Wood, A. L.	2,880 00	329 20
Linton, E. P.	3,000 00		Wynne-Edwards, V. C.	3,600 00	1,441 17
MacKenzie, R. A.	3,000 00		(Sept. 7)		
Martin, W. R.	2,400 00		Young, O. C.	3,720 00	730 00
Miller, R. B. (Sept. 24)	3,600 00	1,290 87*			

* Including travelling expenses paid from Votes 70 and 74.

As stipulated in Section 9 of the Act, no member of the Board received payment or emolument for his services except the Chairman, A. T. Cameron, who was paid an honorarium of \$1,000.

The following, whose salary rates were under \$2,400 on that date, or who served without remuneration, received travelling expenses of \$300 or over: A. T. Cameron, \$950.93; W. J. H. Deane, \$654.70; D. R. Foskett, \$481.37; A. R. McDonald, \$324.40; J. C. Medcof, \$744.57; G. Prefontaine, \$706.95; E. Reich, \$377.65; E. P. Sidaway, \$829.28; D. H. Sutherland, \$1,905.39; J. L. Tremblay, \$402.24; D. G. Wilder, \$1,158.39.

A Includes acquisition of scientific equipment and supplies, \$14,536.70; coal, coke, wood, gasoline, etc., \$4,858.60; purchase of motor car and truck, \$2,190.66; acquisition of heating and water equipment, \$3,389.91; repairs to buildings, \$5,380.26; acquisition of motor boats, \$4,355.51; rewards for return of fish tags, \$1,526.14; subscriptions for scientific publications, \$1,130.98; express, freight, cartage, telegrams, telephones, postage, electricity, \$10,639.56.

Vote 76 To provide for Canadian share of expenses of the International Fisheries Commission appointed under Treaty dated March 2, 1923, between Canada and the United States for the preservation of the North Pacific Halibut Fisheries

	Estimates	Allotments	Expenditures
Salaries and Wages.....	17,843 00	18,705 50	18,629 82
Printing and Stationery.....	750 00	550 00	528 76
A Travelling Expenses	1,600 00	1,300 00	1,202 74
Sundries	6,907 00	6,544 50	6,537 31
	<u>\$ 27,100 00</u>	<u>\$ 27,100 00</u>	<u>\$ 26,898 63</u>

The Treaty between Canada and the United States, ratified by the Northern Pacific Halibut Fishery (Convention) Act, c. 36, 1937, is designed to enable international control for the preservation of the Halibut Fishery of the North Pacific Ocean and the Bering Sea. The Commission is required to make all necessary study and investigation in relation to the Fishery and to regulate fishing.

The Treaty provides that each country appoint two commissioners, and pay the salaries and expenses of its own appointees and one-half the joint expenses incurred by the Commission.

The total disbursements for the year amounted to \$53,561.28, apportioned as follows: Canada, \$26,898.63; United States, \$26,662.65. Of the United States portion, \$4,835.93 has been repaid and, pending collection, the balance of \$21,826.72 was transferred to the Pacific Halibut Treaty Special Account under Loans and Advances.

Canada's portion of the expenditure includes an amount of \$236 covering non-shareable expenses incurred by a Canadian Commissioner.

No salaries were paid to the Canadian Commissioners.

As of March 31, 1945, there were 14 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus. F. H. Bell, \$4,560; H. A. Dunlop, \$5,860; N. L. Freeman, \$3,120; J. T. Gharrett, \$2,760; H. Jensen, \$2,460; A. H. Seymour, \$2,940; G. Shirk, \$2,784.

A H. A. Dunlop received travelling expenses of \$435.80.

Vote 77 To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission under Treaty between Canada and the United States for the protection, preservation and extension of the Sockeye Salmon Fisheries of the Fraser River System

	Estimates	Allotments	Expenditures
Salaries and Wages	30,463 00	24,963 00	23,695 55
Printing and Stationery	500 00	2,000 00	1,786 97
A Travelling Expenses	5,400 00	5,400 00	4,083 94
Sundries	5,637 00	9,637 00	9,271 86
	<u>\$ 42,000 00</u>	<u>\$ 42,000 00</u>	<u>\$ 38,838 32</u>

The Treaty between Canada and the United States, ratified by the Sockeye Salmon Fisheries (Convention) Act, c. 10, 1930, is designed to enable international control for the preservation of the Sockeye Salmon Fisheries of the Fraser River and waters contiguous thereto. The Commission is required to make all necessary study and investigation in relation to such Fisheries for the purpose of regulating fishing.

The Treaty provides that each country appoint three commissioners and pay the salaries and expenses of its own appointees, and one-half the joint expenses incurred by the Commission.

The total disbursements for the year amounted to \$77,472.98, apportioned as follows: Canada, \$38,838.32; United States, \$38,634.66.

Non-shareable expenses incurred by the Canadian Commissioners amounted to \$200.10.

During the fiscal year, the United States refunded \$4,129.16, and, pending collection, the balance of \$34,505.50 was transferred to the Pacific Salmon Treaty Special Account under Loans and Advances.

As of March 31, 1945, there were 20 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates do not include cost of living bonus. Date of separation is shown in parenthesis: C. E. Atkinson, \$3,000; M. C. Bell, \$5,240; B. M. Brennan, \$7,500; H. S. Dunlop, \$2,520; G. V. Howard, \$2,400; C. P. Idyll, \$2,400; R. I. Jackson, \$2,940; D. C. G. MacKay, \$4,000; E. S. Pretious, \$4,200 (Oct. 1); J. Pyper, \$2,760; G. Talbot, \$2,400; W. F. Thompson, \$4,166.64; W. Tomkinson, \$2,400.

A Travelling expenses of \$300 or over were paid to: F. W. Banford, \$353.29; M. C. Bell, \$708.24 (paid from Vote 83); B. M. Brennan, \$642.51; T. G. Harvey, \$403.42; E. D. Knight, \$358.65; E. S. Pretious, \$465.21 (paid from Vote 83); G. Shirk, \$360.72; T. N. Stepp, \$591.80; G. B. Talbot, \$327.20; W. F. Thompson, \$785.81.

Vote 78 Grant to the United Maritime Fishermen's Association..... 3,000 00
Expenditures..... \$ 3,000 00

The grant was made for the purpose of assisting in the circulation of information to fishermen to enable them to carry on their work more efficiently and so derive greater remuneration from their efforts, and to encourage co-operative activities among them. Payment was made in quarterly instalments under authority of Treasury Board Minute T.271553B. of October 19, 1944.

Vote 79 (and Vote 438, Further Supplementary Estimates) to provide for transportation, dressing and dyeing, and other expenses incidental to receiving and disposing of fur seal skins accruing to Canada pursuant to Provisional Fur Seal Agreement between Canada and the United States by exchange of notes dated December 8 and 19, 1942.....	205,000 00
Expenditures.....	\$ 191,458 67

Suppliers receiving \$5,000 or more: Canadian Pacific Railway Company, \$5,392.69; Collector of Customs, Montreal, \$88,096.20; Fouke Fur Company, St. Louis, U.S.A., \$73,401.68; C. W. Martin & Sons, Ltd., London, England, \$5,515.09; United States Treasury Department, \$7,098.03.

Vote 80 To provide for payment of a bounty for the destruction of Harbour Seals.....	15,000 00
Expenditures.....	\$ 4,540 00

P.C. 6839 of August 4, 1942, authorizes the Minister to establish the rate of bounty to be paid for any fiscal year for the destruction of harbour seals which are a source of serious loss and inconvenience, particularly to salmon fishermen, on both coasts. During the present fiscal year, a bounty of \$2.50 per head was paid in the following spheres of operation: East Coast, \$2,137.50; West Coast, \$2,402.50.

Vote 81 To enable, subject to the approval of the Governor in Council, the providing of assistance for the construction of a plant for the transforming of small scale laboratory tests into commercial scale operations for the producing of a pure fishery salt from impure Malagash salt deposits—(Revote).....	28,000 00
Expenditures.....	\$ 27,385 34

P.C. 7290 of September 20, 1943, authorized the construction, under the direction of the Department of Mines and Resources, of a pilot salt purification plant at Malagash, to enable the designing of a commercial size plant, to make a product suitable for the fishery industry.

Expenditures were as follows: wages, \$3,594.76; equipment, materials and supplies, \$18,892.93; travelling expenses, \$727.90; miscellaneous, \$4,169.75.

W. T. Hurrall received travelling expenses of \$416.95.

Vote 82 To provide for the replacement of the Gaspé Peninsula Fisheries Experimental Station—(Revote)	Estimates	Allotments	Expenditures
Purchase of site and construction of building.....	15,000 00	34,200 00	34,105 00
General equipment, laboratory equipment and supplies, chemicals, photographic equipment, library replacement and office supplies	20,000 00	800 00	599 12
	\$ 35,000 00	\$ 35,000 00	\$ 34,704 12

C. Stevens received travelling expenses of \$365.52.

Suppliers receiving \$5,000 or more: Newton Construction Co., Ltd., Sherbrooke, Que., \$31,534.25.

Fishing Bounty—Deep Sea Fisheries Act, c. 74, R.S.....	\$ 158,232 10
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Under authority of the Deep Sea Fisheries Act, the Governor in Council may authorize the payment, out of the Consolidated Revenue Fund of Canada, of an annual grant not exceeding one hundred and sixty thousand dollars, to aid in the development of the sea fisheries of Canada, and the encouragement of the building and fitting out of improved fishing vessels, and the improvement of the condition of the fishermen.

Provision was made under the authority of P.C. 1222, dated February 27, 1945, that the sum of \$160,000 be distributed for the year 1944-45 upon the following basis:—

Boats: Fishermen engaged in fishing boats, who shall also have complied with the regulations entitling them to receive bounty shall be paid the sum of \$7.15 each, and the owners of fishing boats shall be paid the sum of \$1 per boat.

Vessels: The owners of the vessels entitled to receive bounty shall be paid \$1 per registered ton, provided, however, that the payment to the owner of any one vessel shall not exceed the sum of \$80 and all vessel fishermen entitled to receive bounty shall be paid the sum of \$7.60 each.

The bounty was distributed as shown in the following statement which includes a number of outstanding claims of 1943-44:—

Province and County	Boats	Men	Amount	Vessels	Men	Amount	Total
			\$ cts			\$ cts	\$ cts
<i>Nova Scotia—</i>							
Annapolis	159	258	2,004 20				2,004 20
Antigonish	120	172	1,349 80				1,349 80
Cape Breton	213	359	2,780 10	69	253	2,843 80	5,623 90
Digby	267	440	3,413 50	33	74	998 00	4,411 50
Guysborough	508	790	6,156 50	37	115	1,280 00	7,436 50
Halifax	710	975	7,681 75	33	182	2,042 80	9,724 55
Inverness	318	542	4,195 30	16	96	905 60	5,100 90
Kings	58	65	522 75				522 75
Lunenburg	628	734	5,877 60	46	788	8,345 10	14,222 70
Pictou	20	34	263 10				263 10
Queens	141	223	1,735 45	16	44	545 40	2,280 85
Richmond	344	624	4,806 10	14	41	472 60	5,278 70
Shelburne	482	773	6,009 95	118	376	4,376 90	10,386 85
Victoria	221	365	2,831 50	13	44	492 40	3,323 90
Yarmouth	93	185	1,415 75	79	213	2,662 70	4,078 45
Cumberland	1	1	7 15				7 15
	4283	6540	51,050 50	474	2226	24,965 30	76,015 80
<i>New Brunswick—</i>							
Charlotte	154	286	2,200 40	31	104	1,150 80	3,351 20
Gloucester	436	852	6,531 55	133	532	6,421 20	12,952 75
Kent	127	220	1,700 00	22	51	653 60	2,353 60
Northumberland	62	147	1,113 55	18	54	606 40	1,719 95
Restigouche	5	9	69 35				69 35
Saint John	15	24	186 60				186 60
Westmoreland	48	92	705 80				705 80
	847	1630	12,507 25	204	741	8,832 00	21,339 25
<i>Prince Edward Island—</i>							
Kings	240	334	2,628 85	4	10	130 00	2,758 85
Prince	357	633	4,891 95				4,891 95
Queens	137	249	1,914 35				1,914 35
	734	1216	9,435 15	4	10	130 00	9,565 15
<i>Quebec—</i>							
Bonaventure	282	569	4,358 85	30	113	1,225 50	5,584 35
Gaspe	1783	4318	26,224 70	110	480	5,157 70	31,382 40
Matane	68	122	940 80				940 80
Magdalen Islands	212	504	3,816 35	1	5	67 00	3,883 35
Saguenay	683	1235	9,521 00				9,521 00
	3028	6748	44,861 70	141	598	6,450 20	51,311 90
	8892	16134	117,854 60	823	3575	40,377 50	158,232 10

Vote 83 To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission to overcome obstructions to the ascent of sockeye salmon at Hell's Gate Canyon, and for investigating and overcoming obstructions to such salmon at other points on the Fraser River Watershed.....	1,000,000 00
Expenditures.....	\$ 93,155 00

Under Article III of the treaty between Canada and the United States for the preservation of the sockeye salmon of the Fraser River System, ratified by the Sockeye Salmon Fisheries (Convention) Act, c. 10, 1930, the Commission is authorized to recommend removing or otherwise overcoming obstructions to the ascent of sockeye salmon, in any of the waters covered by the Convention, where investigation may show such removal of or other action to overcome obstructions to be desirable.

The cost of all work done is to be borne equally by the two Governments, and the above expenditures represent Canada's share. Of the United States' portion, \$19,625.06 has been repaid and, pending collection, the balance of \$73,529.94 was transferred to the Pacific Salmon Treaty (Hell's Gate) Special Account under Loans and Advances.

Canada's share of the expenditures was classified as follows: salaries and wages, \$45,102.71; supplies and materials, \$28,370.09; travelling expenses, \$5,927.78; exchange on U.S. funds, \$3,390.52; sundries, \$10,363.90.

Travelling expenses of \$300 or over were paid to: M. C. Bell (included under Vote 77); C. W. Harris, \$715.92; E. S. Pretious (included under Vote 77).

Suppliers receiving \$5,000 or more: Coast Construction Co., Ltd., Vancouver, \$8,432.41; Leckenby Structural Steel Co., Seattle, Wash., \$8,243.08; Prefabricated Building Ltd., Vancouver, \$8,030.03.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	\$ 980 00
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SPECIAL

Vote 84 (and Vote 481, Supplementary Estimates) To provide for the extension of educational work in co-operative producing and selling among fishermen.....	56,000 00
Expenditures.....	\$ 54,033 60

Under P.C. 2991 of April 24, 1944 and P.C. 6851 of September 1, 1944, expenditures were authorized for the extension of educational work among fishermen, to be carried on by educational institutions possessing the necessary facilities, to prepare them for taking part in co-operative production and disposal of their products.

The following allocations were authorized: Saint Francis Xavier University, Antigonish, for the Maritime Provinces, \$39,000; High School of Fisheries of the College of Sainte Anne de la Pocatiere, Quebec, for the Gaspé Peninsula and the north shore of the Gulf of Saint Lawrence, \$12,000; University of British Columbia, Vancouver, for the Province of British Columbia, \$5,000.

Payments were made to: Saint Francis Xavier University, Antigonish, \$37,563.41; College of Sainte Anne de la Pocatiere, Que., \$12,000; University of British Columbia, Vancouver, \$4,470.19.

Vote 482 To provide for improvement of shore facilities for the handling of fisheries products by the erection of a pilot unit fish processing plant or plants, or otherwise, subject to the approval of the Governor in Council.....	\$ 250,000 00
Expenditures.....	nil

No expenditures were made from this vote as the plan for the handling of fisheries products was not sufficiently advanced at the close of the fiscal year.

Vote 483 To provide for Administrative Expenses of the Fisheries Prices Support Act, 1944	\$ 20,000 00
Expenditures.....	nil

In view of the prices obtained for fish during the year, it was not found necessary to put the Act in operation, and therefore no expenditures were incurred for administrative expenses.

WAR

War Allotments and Expenditures

See Page	Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
CURRENT				
G-15 Assistance in the form of a subsidy of \$165 per gross ton for construction of vessels of the Packer-Seiner type for use in the Fishing Industry in British Columbia.....	140,000 00	115,758 22	.....	298,805 88
G-16 Assistance in the form of a subsidy of \$165 per gross ton for construction of vessels of the Dragger type and assistance in the form of a subsidy amounting to 66 $\frac{2}{3}$ per cent of the total cost of conversion in respect of fishing schooners converted to Draggers for use on the Atlantic Coast...	100,000 00	33,408 75	.....	55,497 30
G-16 Operation of Experimental Long Line Fishing Vessel on Atlantic Coast...	50,000 00	35,986 64	265 49	82,947 53
G-16 Payment of compensation for diminution of value caused by war damage to fishing boats and fishing gear....	8,000 00	137 00	.....	137 00
G-16 Expenses in connection with the supply of frozen fish to the British Ministry of Food.....	15,000 00	12,374 00	.....	23,132 29
G-17 Payment of War Bonus to crews of Fisheries Protection Vessels and Fisheries Patrol Vessels operating in War Zones within dangerous waters.	20,000 00	16,690 68	.....	31,764 76
G-17 Salt Fish Export Regulations (Administration).....	18,000 00	17,927 33	.....	33,649 86
G-17 Purchase and transfer of fish to the Greek Government.....	172,500 00	172,409 93	.....	172,409 93
G-17 Construction of Fishermen's Floats, Prince Rupert, B.C.....	80,000 00	2,607 16	.....	2,607 16
Total Current.....	603,500 00	407,299 71	265 49	700,951 71
*Non-Current Allotments.....				244,475 47
				945,427 18
Less Miscellaneous War Revenues....				25,489 02
Total.....	\$ 603,500 00	\$ 407,299 71	\$ 265 49	\$ 919,938 16

*The details of these Allotments will be found in Public Accounts of previous years.

Allotment: To provide for assistance in the form of a subsidy of \$165 per gross ton for construction of vessels of the Packer-Seiner type for use in the Fishing Industry in British Columbia	140,000 00
Expenditures.....	\$ 115,758 22

To stimulate private building of fishing vessels and to lessen the vessel shortage which had reduced the productive capacity of the British Columbia fishing industry, a subsidy of \$165 per gross ton was authorized by P.C. 2798 of April 10, 1942, amended by P.C. 3738 of May 5, 1942, to be paid on vessels of the packer-seiner type, upon which construction had been started on or after March 15, 1942 and the plans of which had been approved by the Steamship Inspection Board.

Payments were made to: British Columbia Packers Ltd., Vancouver, \$16,559.40; Brooks Bay Packing Co., Ltd., Vancouver, \$7,889.06; Norman Fiddler, Vancouver, \$15,932.40; Nicolai Jurinicich, Vancouver, \$5,383.12; Kyuquot Trollers Co-operative Association, Victoria, \$18,697.80; Nelson Bros. Fisheries Ltd., Vancouver, \$18,212.70; John Radil, Vancouver, \$14,828.14; J. H. Todd & Sons, Ltd., Victoria, \$18,255.60.

Allotment: To provide for assistance in the form of a subsidy of \$165 per gross ton for construction of vessels of the Dragger type and assistance in the form of a subsidy amounting to 66$\frac{2}{3}$ per cent of the total cost of conversion in respect of fishing schooners converted to Draggers for use on the Atlantic Coast		100,000 00
Expenditures	\$	33,408 75

P.C. 7580 of August 26, 1942, amended by P.C. 3297, April 22, 1943, authorized assistance in the form of a subsidy towards the construction of wooden draggers or the conversion of fishing schooners to draggers on the Canadian Atlantic Coast in order to utilize more effectively and intensively labour still available in the fishing industry and thereby maintain the production of fish which was being threatened with curtailment due to the manpower shortage.

Payments were made to: Fish Dragger Norway, Ltd., Saint John, N.B., \$12,000; Lunenburg Sea Products, Lunenburg, N.S., \$21,408.75.

Allotment: Operation of Experimental Long Line Fishing Vessel on Atlantic Coast.....		50,000 00
Expenditures.....	\$	35,986 64

P.C. 40/897 of February 2, 1943, authorized the construction of a fishing vessel for the Atlantic Coast to explore the possibilities of the long line fishing method used in the Pacific halibut fishery, in order that fish production, which is of great importance to the war effort in general and the supply of fish products to Great Britain in particular, may be maintained and increased.

The construction of the boat (*Long Liner J. J. Cowie*) was completed in 1943-44 and this allotment now covers operating expenses only.

Proceeds from the sale of fish are shown under Miscellaneous War Revenues in the Revenue section of this Report.

Expenditures were as follows: salaries and wages, \$18,059.27; supplies and materials, \$7,533.29; travelling expenses, \$2,053.18; acquisition of vessel equipment, \$6,670.70; miscellaneous, \$1,670.20.

A. E. Calder received travelling expenses of \$1,958.61.

Suppliers receiving \$5,000 or more: Industrial Shipping Co., Ltd., Halifax, \$6,111.65.

Allotment: To provide for payment of compensation for diminution of value caused by war damage to fishing boats and fishing gear.....		8,000 00
Expenditures.....	\$	137 00

P.C. 5036 of July 3, 1942, as amended, provided for compensating fishermen for the loss of, or damage to, fishing boats and fishing gear due to the war.

Allotment: Expenses in connection with the supply of frozen fish to the British Ministry of Food		15,000 00
Expenditures.....	\$	12,374 00

P.C. 4727 of June 10, 1943, authorized the Minister to negotiate agreements with the appropriate authorities of the United Kingdom for the supply of frozen fish; to make arrangements with Canadian processors of frozen fish to ensure fulfilment of such agreements; and to appoint, subject to the approval of the Governor in Council, clerical and technical personnel as may be necessary for the carrying out of the regulations. The remuneration of such personnel is to be determined by the Minister with the approval of the Governor in Council, and they are also to be paid reasonable travelling and living expenses incurred while away from their headquarters on official duties.

Expenditures are classified as follows: salaries, \$7,694.35; cost of living bonus and other pay-list items, \$832.11; travelling expenses, \$3,464.62; miscellaneous, \$382.92.

As of March 31, 1945, there were 2 salaried employees being paid from this account.

Travelling expenses of \$300 or over were paid to: J. H. Creaser, \$386.71; E. Crowell, \$574.29; J. R. Morrison, \$307.35; R. A. Snow, \$1,767.18.

Allotment: Payment of War Bonus to crews of Fisheries Protection Vessels and Fisheries

Patrol Vessels operating in War Zones within dangerous waters.....	20,000 00
Expenditures.....	\$ 16,690 68

P.C. 14/275 of January 13, 1943, authorized the payment of a Special War Bonus to the officers and crews in the Fisheries Protection Service for the periods during which they would be operating in dangerous waters determined as war zones by the Minister. P.C. 71/6181 of August 4, 1943, extended the payment of this special war bonus to the Fisheries Patrol Service.

The expenditures by services and provinces were as follows:—Fisheries Protection Service: British Columbia, \$1,699.72; Fisheries Patrol Service: Nova Scotia, \$1,971.73; Prince Edward Island, \$231.23; New Brunswick, \$1,337.14; British Columbia, \$11,450.86.

Allotment: Salt Fish Export Regulations (Administration).....	18,000 00
Expenditures.....	\$ 17,927 33

On June 18, 1943, Canada signified her adherence to a recommendation of the Combined Food Board of the United Nations which involves a plan for allocating the supplies of salted fish which would be available to the United Nations and friendly neutral countries.

In order to ensure the fulfilment of Canada's obligations in a manner least likely to disturb unduly the salt fish industry, the power to control and direct the export of salted fish was conferred on the Minister of Fisheries by P.C. 6289 of August 6, 1943.

A Salt Fish Advisory Committee was established, the members of which serve without remuneration but are allowed reasonable travelling and living expenses while away from their places of residence on official business.

For the administration of the regulations, the Minister is authorized to appoint, with the approval of the Governor in Council, such employees as may be necessary, to fix their remuneration and to provide the necessary accommodation, stationery, equipment and telephones.

A distribution of expenditures follows: salaries, \$9,908.48; cost of living bonus and other pay-list items, \$719.95; printing and stationery, \$44.69; travelling expenses, \$4,145.25; sundries, \$3,108.96.

As of March 31, 1945, there were 5 salaried employees being paid from this account. B. McInerney was receiving a salary at an annual rate of \$5,500 on that date.

Travelling expenses of \$300 or over were paid to: D. C. Bacon, \$811.31; M. Campbell, \$455.62; C. D. Cann, \$343.13; F. M. Gibaut, \$339; B. McInerney, \$848.47; F. H. Zwicker, \$703.87.

Allotment: To provide for the purchase and transfer of fish to the Greek Government....	172,500 00
Expenditures.....	\$ 172,409 93

To assist in relieving famine and starvation among the people of Greece, the Combined Food Board allocated a quantity of salted fish from Canada and P.C. 27/4729 of June 20, 1944, authorized the purchase and transfer of the salted fish to the Greek Government.

Suppliers receiving \$5,000 or more: Adams & Knickle, Lunenburg, N.S., \$19,057.83; Gorton-Pew (New Brunswick) Ltd., Caraquet, N.B., \$5,787.20; Gulf Fishing & Trading Co., Ltd., Shippegan, N.B., \$5,149.39; W. S. Loggie Co., Ltd., Chatham, N.B., \$9,441.78; Quebec United Fishermen, Montreal, \$31,349.90; A. M. Smith & Co., Ltd., Halifax, \$26,420.39; Henri Stibre, Grande Riviere, Que., \$5,128.23; United Maritime Fishermen, Halifax, \$36,613.25; Zwicker & Co., Ltd., Lunenburg, N.S., \$20,874.62.

Allotment: Construction of Fishermen's Floats, Prince Rupert, B.C.....	80,000 00
Expenditures.....	\$ 2,607 16

Due to the exigencies of war, practically no wharf facilities were available at Prince Rupert for use by the fishing fleet and as the major industry of Prince Rupert is that of fishing and large amounts of the fish taken are required for war purposes, the construction of suitable floats, under the direction of the Department of Public Works, for the accommodation of fishing vessels and boats was authorized by P.C. 4807 of June 23, 1944.

Comparative Statement of Accounts Receivable

	March 31, 1945	March 31, 1944
Current Year	743 24	1,480 44
Previous Years—Collectable	4,111 99	3,844 89
—Uncollectable	39 56	39 56
	<u>\$ 4,894 79</u>	<u>\$ 5,364 89</u>

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1944	Receipts	Disbursements	Dr. Balance Mar. 31, 1945
<i>To Provincial and Municipal Governments—</i>				
A Province of British Columbia—Fisheries Research Board of Canada.....	\$ 570 00	\$ 570 00	\$ 343 30	\$ 343 30
<i>To United Kingdom and Other Governments—</i>				
B United States—Pacific Halibut Treaty.....	5,603 57	5,604 25	21,826 72	21,826 04
C United States—Pacific Salmon Treaty.....	6,080 41	6,080 41	34,505 50	34,505 50
D United States—Pacific Salmon Treaty—(Hell's Gate)	7,795 27	7,795 27	73,529 94	73,529 94
	<u>\$ 19,479 25</u>	<u>\$ 19,479 93</u>	<u>\$ 129,862 16</u>	<u>\$ 129,861 48</u>

A Under agreement with the Fisheries Research Board of Canada, the Province of British Columbia contributes certain sums to defray expenses incurred in connection with fisheries investigations conducted by the Pacific Biological Station at Nanaimo, B.C. Balances due at the close of the year are transferred to this account from the vote from which disbursements were initially made.

B C D The Halibut and Salmon Treaties between the United States and Canada provide that each country pay one-half of the joint expenses incurred by the International Halibut Fisheries Commission and the International Pacific Salmon Fisheries Commission. All accounts are paid by Canada and monthly statements are rendered to the United States. At the close of the year, balances due are transferred from the respective votes to these accounts.

[9] Floating Debt

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Outstanding Cheques and Warrants—</i>				
Outstanding Imprest Account Cheques—Fisheries.....		\$ 360 78	25	\$ 360 53

At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual manner and this account adjusted concurrently.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Miscellaneous—</i>				
A Contractors' Securities—Cash—Fisheries	3,244 18	3,040 00	3,244 18	3,040 00
B Atlantic Herring Investigation.....		40,000 00	40,000 00	
	<u>\$ 3,244 18</u>	<u>\$ 43,040 00</u>	<u>\$ 43,244 18</u>	<u>\$ 3,040 00</u>

- A Under Section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. There were no bonds held at the close of 1944-45 in respect of this Department.
- B The Atlantic Herring Investigation Committee was established in 1944 by the Governments of Canada, Newfoundland, Nova Scotia, Prince Edward Island, New Brunswick and Quebec. Each participating government contributes assistance on a unit basis and the contributions are credited to this account. Disbursements are made directly from the Open Account and at the close of the fiscal year any credit balance is refunded on a pro rata basis to the contributors.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
Paylist Deductions—Fisheries	\$ 250 00	\$ 2,751 00	\$ 2,844 00	\$ 157 00

Deductions for War Savings Certificates from the salaries of certain employees not paid by Central Pay Office, are credited to this account pending transmittal to the agency concerned.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
A British Ministry of Food—Fish.....	341 95		341 95	
B Mutual Aid—Fisheries		21,438,521 45	21,438,521 45	
C Unclaimed Cheques—Suspense—Fisheries.....	1,591 77	271 45		1,863 22
	<u>\$ 1,933 72</u>	<u>\$21,438,792 90</u>	<u>\$21,438,863 40</u>	<u>\$ 1,863 22</u>

- A This account covered the purchase of canned and frozen fish for the British Ministry of Food through credit arrangements established by the British Government with the Bank of Canada but this procedure was discontinued on September 30, 1943, after which payments for purchases were made through funds provided by the Canadian Mutual Aid Board. The above item covers an adjustment on a claim paid prior to the date mentioned.
- B Under authority of Section 4 (1) of the War Appropriation (United Nations Mutual Aid) Act, c. 17, 1943, funds were made available to the Department by the Canadian Mutual Aid Board to cover expenditures incurred in supplying canned, frozen and salted fish to the United Nations (other than Canada). Of advances totalling \$21,438,521.45, an amount of \$21,168,321.94, consisting of \$3,184,945.68 from Mutual Aid funds and \$17,983,376.26 cash provided by the United Kingdom, was expended for this purpose and the balance refunded to the Board at the close of the fiscal year. Further details are shown under the Canadian Mutual Aid Board section of this Report.
- C All cheques except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue, are credited to this account.

1944-45
PUBLIC ACCOUNTS

PART II
H

GOVERNOR GENERAL
AND LIEUTENANT-GOVERNORS

Details of

REVENUES AND EXPENDITURES

GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:

Ordinary\$ 222,757 23

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
H-2	Stat.	Salary of the Governor General, Governor General's Act, c. 85, R.S.....	48,666 60	48,666 60	48,666 60
H-2	Stat.	Salaries of the Lieutenant-Governors, Salaries Act, c. 182, R.S.—			
		Alberta.....	9,000 00	9,000 00	9,000 00
		British Columbia.....	9,000 00	9,000 00	9,000 00
		Manitoba.....	9,000 00	9,000 00	9,000 00
		New Brunswick.....	9,000 00	9,000 00	9,000 00
		Nova Scotia.....	9,000 00	9,000 00	9,000 00
		Ontario.....	9,999 96	9,999 96	9,999 96
		Prince Edward Island.....	6,999 96	6,999 96	6,999 96
		Quebec.....	9,999 96	9,999 96	9,999 96
		Saskatchewan.....	9,000 00	9,000 00	9,000 00
H-3	85	Office of the Secretary to the Governor General, including allowance of \$2,500 per annum to the Secretary to the Governor General.....	102,723 00	93,090 75	92,375 51
		Total Ordinary.....	\$ 232,389 48	\$ 222,757 23	\$ 222,041 99

Salary of the Governor General, Governor General's Act, c. 85, R.S.\$ 48,666 60

The above Act provides that there shall be payable yearly to the Governor General "a salary of ten thousand pounds sterling, equal to and of the value of forty-eight thousand six hundred and sixty-six dollars and sixty-three cents." Salary was paid to His Excellency the Earl of Athlone.

Salaries of the Lieutenant-Governors, Salaries Act, c. 182, R.S.\$ 80,999 88

The above Act provides that the salaries of the Lieutenant-Governors of the provinces shall be as follows: Alberta, \$9,000; British Columbia, \$9,000; Manitoba, \$9,000; New Brunswick, \$9,000; Nova Scotia, \$9,000; Ontario, \$10,000; Prince Edward Island, \$7,000; Quebec, \$10,000; Saskatchewan, \$9,000.

Vote 85 Office of the Secretary to the Governor General, including allowance of \$2,500 per annum to the Secretary to the Governor General

	Estimates	Allotments	Expenditures
Salaries	28,185 00	29,685 00	28,975 73
Cost of Living Bonus and Other Pay-list Items.....	1,778 00	1,778 00	1,483 44
A Allowances	2,500 00	2,500 00	2,500 00
Printing and Stationery	8,000 00	6,500 00	1,297 42
B Sundries	62,260 00	62,260 00	58,834 16
	<u>\$ 102,723 00</u>	<u>\$ 102,723 00</u>	<u>\$ 93,090 75</u>

As of March 31, 1945, there were 12 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employees in receipt of war duties supplements are indicated by asterisks: Sir Shuldham Redfern, Secretary to the Governor General, \$5,000; *P. S. Burt, \$2,400; H. S. Graham, \$3,000; F. L. C. Pereira, \$5,220; *E. M. Stothers, \$2,400. Aides-de-Camp were paid \$4,299.96.

A An allowance of \$2,500 was paid to Sir Shuldham Redfern as Secretary to the Governor General.

B A travelling allowance at the rate of \$50,000 per annum, under the provisions of P.C. 40/1803 of July 10, 1914, was paid to the Governor General. Accounts for travelling expenses amounted to \$1,092.46. Charges in connection with the Governor General's railway cars were \$4,196.99.

DEPARTMENT OF INSURANCE

1944-45
DEPARTMENT OF INSURANCE

PUBLIC ACCOUNTS

GENERAL SUMMARY
PART II
REVENUES AND EXPENDITURES

I

DEPARTMENT OF INSURANCE

Details of

REVENUES AND EXPENDITURES

DEPARTMENT OF INSURANCE

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	\$ 185,304 68	Ordinary	\$ 171,376 67

REVENUES

Comparative Summary

	1944-45	1943-44
Ordinary Revenue—		
A Services and Service Fees.....	171,373 02	170,447 73
B Proceeds from Sales.....	3 65	
Total Ordinary	\$ 171,376 67	\$ 170,447 73

Details

Ordinary Revenue—	
A Services and Service Fees:	
Assessments on:	
Insurance Companies	160,064 94
Loan Companies	3,937 81
Trust Companies	4,237 76
Small Loans Companies and money lenders.....	2,761 51
Total (revenue from assessments)	171,002 02

Under the provisions of the Department of Insurance Act, c. 45, 1932, the expenditure incurred by the Dominion during each fiscal year in connection with the administration of the Canadian and British Insurance Companies Act, c. 46, 1932, the Foreign Insurance Companies Act, c. 47, 1932, the Loan Companies Act, c. 28, R.S., the Trust Companies Act, c. 29, R.S., the Small Loans Act, c. 23, 1939, and amendments, is assessed against the companies transacting business thereunder, in the proportion which the net premiums in Canada or income of each bears to the total amount of such premiums or income received during the preceding calendar year.

Expenditures for the fiscal year 1943-44 were \$172,463.34. Added to this was \$11,232.51 for estimated rent, char service, lighting and sundries charged to Department of Public Works, Vote 260, thereby increasing the total expenditures to \$183,695.85. Credited against this were: salaries on account of Civil Service Insurance administration, etc., \$6,268.06; work done for other departments, \$6,000; revenue from sale of publications, \$336.25; net penalties received, \$90. These credits total \$12,694.31 and reduce the total amount of expenditure to be assessed against the companies to \$171,001.54, which amount, with 48 cents premium on exchange, equals the total revenue collected from assessments as above.

Net Penalties collected during current year..... 371 00

Gross penalties amounting to \$6,071, including \$1 premium on foreign exchange, were received during 1944-45 from companies which did not file the business statements called for under the

terms of the Acts in the required time. Rebates totalling \$5,700 were subsequently made by the Governor in Council under the provisions of section 33 of the Consolidated Revenue and Audit Act, c. 27, 1931, leaving net penalties of \$371 referred to above.

		171,373 02
B	Proceeds from Sales:	
	Direct sale of Publications.....	3 65
	Total Ordinary	\$ 171,376 67

Certified correct,

G. D. FINLAYSON,
Superintendent of Insurance.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
I-3	86	Departmental Administration.....	176,060 00	174,832 18	172,463 34
I-4	87	Expenses of work in the interests of Fire Pre- vention.....	16,425 00	10,472 50	10,668 31
		Total Ordinary.....	\$ 192,485 00	\$ 185,304 68	\$ 183,131 65

Vote 86 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	120,560 00	123,664 68	123,663 74
Cost of Living Bonus and other Pay-list Items.....	5,750 00	5,600 00	5,567 23
A Printing and Stationery.....	6,000 00	5,750 00	4,898 98
B Printing Annual Reports.....	19,000 00	19,000 00	18,849 75
C Travelling Expenses	18,500 00	15,795 32	15,716 31
D Valuation of Securities.....	5,250 00	5,250 00	5,250 00
Sundries	1,000 00	1,000 00	886 17
	\$ 176,060 00	\$ 176,060 00	\$ 174,832 18

The purpose of this vote was to provide for the cost of supervision and inspection of Canadian, British and foreign insurance companies, and the administration and enforcement of the Canadian and British Insurance Companies and Foreign Insurance Companies Acts; the administration of the Loan Companies, Trust Companies and Small Loans Acts, and the superintendence and examination of companies operating thereunder; the administration of the Civil Service Insurance Act; and the collection of insurance, loan, trust and small loans companies superintendence assessments and of Special War Revenue Taxes on insurance written in Canada or placed with unregistered companies. The latter taxes are included in the revenues of the Department of Finance.

As of March 31, 1945, there were 47 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employees in receipt of war duties supplements are indicated by asterisks: G. D. Finlayson, Superintendent of Insurance, \$10,000; *C. R. Brereton, \$3,360; *W. Dargavel, \$5,400; *G. C. Gardner, \$3,720; W. H. Gilliland, \$6,900; *R. Humphreys, \$2,880; A. D. Jamieson, \$4,620; *W. A. Keltie, \$2,520; *K. R. MacGregor, \$5,220; M. L. Mallen, \$2,880; W. R. McDonald, \$4,620; *K. M. McLraith, \$3,240; G. L. Palmer, \$3,000; J. R. E. Patterson, \$3,960; C. A. Ranson, \$3,960; A. G. Robertson, \$2,880; *H. W. Stinson, \$2,520; *R. W. Walker, \$3,480; R. W. Warwick, \$5,940; A. D. Watson, \$6,900.

A B Payments were made to the Department of Public Printing and Stationery.

C The following employees were receiving living allowances on a basis of \$3.50 per day while not in travel status: C. R. Brereton, \$367.25; W. Dargavel, \$833; W. H. Gilliland, \$841.75; A. D. Jamieson, \$784.25; W. R. McDonald, \$983.50; K. M. McIlraith, \$941.50; C. A. Ranson, \$1,207.50; A. G. Robertson, \$978.25; H. W. Stinson, \$1,067.50.

Travelling expenses of \$300 or over were paid to: C. R. Brereton, \$645.38; W. Dargavel, \$891.12; R. Humphreys, \$506.97; A. D. Jamieson, \$936.23; W. A. Keltie, \$602.69; W. R. McDonald, \$495; K. M. McIlraith, \$599.24; J. R. E. Patterson, \$1,132.67; A. G. Robertson, \$542.64; R. W. Walker, \$382.05.

D Payments from this account were: K. M. Pringle, \$3,500; Department of Public Printing and Stationery, \$1,750.

Vote 87 Expenses of work in the interests of Fire Prevention

	Estimates	Allotments	Expenditures
Salaries	5,820 00	5,820 00	5,820 00
Cost of Living Bonus and other Pay-list Items.....	225 00	225 00	221 04
Printing and Stationery.....	1,720 00	1,720 00	1,512 95
A Travelling Expenses	800 00	800 00	699 06
B Sundries	2,360 00	2,360 00	2,219 45
Production of Fire Prevention Film	5,500 00	5,500 00	
	<u>\$ 16,425 00</u>	<u>\$ 16,425 00</u>	<u>\$ 10,472 50</u>

As of March 31, 1945, there were 2 salaried employees being paid from this account: W. L. Clairmont was receiving a salary at an annual rate of \$4,200 on that date.

A W. L. Clairmont was paid \$699.06 for travelling expenses.

B This amount includes a payment of \$1,160.17 to the National Film Board.

Comparative Statement of Accounts Receivable

	March 31, 1945	March 31, 1944
Current Year	nil	nil
Previous Years—Collectable	nil	nil
—Uncollectable	365 28	365 28
	<u>\$ 365 28</u>	<u>\$ 365 28</u>

1944-45
PUBLIC ACCOUNTS

PART II

J

DEPARTMENT OF JUSTICE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF JUSTICE

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:

Ordinary	5,631,914 73
War	44,604 51
	<u>\$5,676,519 24</u>

Revenues—

[8b] Consolidated Deficit Account:

Ordinary	448,098 40
Special	42,573 31
	<u>\$ 490,671 71</u>

REVENUES

Comparative Summary

	1944-45	1943-44
Ordinary Revenue—		
A Privileges, Licences and Permits	11,300 50	11,228 32
B Proceeds from Sales	426,150 90	391,025 91
C Services and Service Fees	24 00	192 16
D Refunds of Expenditure	5,300 83	2,687 05
E Miscellaneous	5,322 17	3,017 46
Total Ordinary	448,098 40	408,150 90
Special Receipts—		
F Refunds of Previous Years' War Expenditures	42,573 31	
Grand Total	<u>\$ 490,671 71</u>	<u>\$ 408,150 90</u>

Details

Ordinary Revenue—

A Privileges, Licences and Permits:

Rentals and Water Rates	11,300 50
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B Proceeds from Sales:

Farm Produce	185,078 94
Manufactured Products	229,099 96
Canada Law Reports	11,972 00
	<u>426,150 90</u>

Proceeds from Sales:—Produce of the penitentiary farms was: potatoes, 1,071,395 lbs.; other vegetables, 1,516,731 lbs.; pork, bacon, beef and other meats, 427,723 lbs.; milk, 86,669 gallons; eggs, 35,829 doz.; grain, 37,434 bushels; corn, 589 tons; hay, 1,720 tons; swine, 615 head; cattle, 23 head; fowl, 1,225. Forty-three tons of vegetables were furnished without cost to other Government Departments—National Defence (Army Services), National Defence (Air Services), and Mines and Resources (Indian Affairs).

C Services and Service Fees:

Sheriff's Fees, Yukon Territory	24 00
---------------------------------------	-------

D Refunds of Previous Years' Expenditures	5,300 83
---	----------

E Miscellaneous:

Fines and Forfeitures:

Penitentiaries	164 67	
Yukon Territory	5,157 50	
		5,322 17
Total Ordinary		448,098 40

Special Receipts—

F Refunds of Previous Years' War Expenditures	42,573 31
Recoveries from the Armed Forces and Government departments in connection with goods repaired and manufactured in penitentiaries in the previous fiscal year, the relevant expenditures having been charged to the war allotment of that year.	

Grand Total \$ 490,671 71

Comparative statement of Revenue Receipts showing Sales of Farm Produce by Penitentiaries.

	1944-45 Revenue Receipts		1943-44 Revenue Receipts	
	Total	From Sales of Farm Produce	Total	From Sales of Farm Produce
Dorchester	45,893 61	22,843 63	45,196 53	21,223 55
St. Vincent de Paul	129,012 70	40,019 15	123,231 99	33,898 76
Kingston	112,406 09	30,516 42	100,171 28	27,184 73
Collin's Bay	36,459 47	18,030 83	19,208 15	13,000 95
Manitoba	43,637 06	28,309 98	48,071 88	31,371 14
Saskatchewan	39,881 62	33,326 60	33,928 00	25,479 51
British Columbia	23,654 35	12,032 33	23,431 87	10,563 74
	<u>\$ 430,944 90*</u>	<u>\$ 185,078 94</u>	<u>\$ 393,239 70</u>	<u>\$ 162,722 38</u>

* Includes all Ordinary Revenue of the Department except (B) Sales of Canada Law Reports, \$11,972, (C) Sheriff's Fees, Yukon Territory, \$24, and (E) Fines and Forfeitures, Yukon Territory, \$5,157.50.

Certified correct.

F. P. VARCOE,

Deputy Minister.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
J-4	Stat.	Salary of Minister, Salaries Act, c. 182, R.S....	10,000 00	10,000 00	10,000 00
J-4	Stat.	Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
J-5	88	Departmental Administration.....	165,975 00	141,551 21	133,204 47
J-5	89	*Remission Service.....	54,681 00	41,981 50	41,445 86
J-5	90	Administration of Justice— Miscellaneous Expenditure.....	6,000 00	4,488 32	3,893 31
J-5	91	Expenses of Litigated Matters.....	25,000 00	2,646 27	7,399 12
J-6	92	Annual Contribution to the Canadian Law Library, London, England.....	500 00	350 61	453 84
		Supreme Court of Canada—			
J-6	Stat.	Judges' Salaries, Judges Act, c. 105, R.S....	77,774 19	77,774 19	83,885 48
J-7	93	Administration.....	79,329 00	68,324 57	70,251 30
		Exchequer Court of Canada—			
J-6	Stat.	Judges' Salaries and travelling allowances of Admiralty Judges, Judges Act, c. 105, R.S.	24,728 03	24,728 03	24,741 54
J-8	94	Administration.....	41,378 00	36,856 40	34,904 80
J-8	95	Yukon Territorial Court— Administration.....	5,040 00	2,774 86	2,197 90
J-6	Stat.	Other Courts—Judges' Salaries and travelling allowances, Judges Act, c. 105, R.S.....	1,938,912 33	1,938,912 33	1,949,048 85
J-8	96	Payments of gratuities to the widows or to any dependent children of Judges who die while in office.....	15,000 00	7,599 99	9,666 66
PENITENTIARIES BRANCH					
J-9	97	Branch Administration.....	117,520 00	61,327 82	53,816 02
J-9	98	*Operation and Maintenance of Penitentiaries, etc.....	3,061,385 00	2,874,398 84	2,745,550 81
484					
PENSIONS AND OTHER BENEFITS					
J-11	Stat.	Pensions to retired Judges, Judges Act, c. 105, R.S.	333,325 87	333,325 87	296,565 40
J-11	99	Pension to William Tatton.....	564 00	564 00	564 00
J-11	Stat.	Pension to Mrs. Alice Joynson, c. 11, 1914....	499 92	499 92	499 92
J-11	Stat.	Pension to Mrs. Violet L. Jenkin, Appropriation Act, c. 76, 1927.....	600 00	600 00	600 00
J-11	Stat.	Pension to Mrs. Jean Laird Farrell, Appropriation Act, c. 76, 1927.....	600 00	600 00	600 00
SUPERANNUATION AND RETIREMENT BENEFITS					
J-11	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	610 00	610 00	
		Expenditures: from appropriations not required for 1944-45.....			745 16
		Total Ordinary.....	5,961,422 34	5,631,914 73	5,472,034 44
		Allotted from the War Appropriation (Details on page J-12).....	101,780 00	44,604 51	77,439 35
		Grand Total.....	\$ 6,063,202 34	\$ 5,676,519 24	\$ 5,549,473 79

*Complete title is shown in following details.

Salary of Minister, Hon. L. S. St. Laurent, Salaries Act, c. 182, R.S.	\$	10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931	\$	2,000 00

Vote 88 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	141,845 00	137,453 00	121,818 84
Cost of Living Bonus and Other Pay-list Items	8,530 00	12,922 00	12,061 40
Printing and Stationery	5,000 00	5,000 00	3,232 03
A Sundries, including Travelling Expenses, Telegrams, and Telephones, etc.	10,600 00	10,600 00	4,438 94
	<u>\$ 165,975 00</u>	<u>\$ 165,975 00</u>	<u>\$ 141,551 21</u>

As of March 31, 1945, there were 51 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employees in receipt of war duties supplements are indicated by asterisks. F. P. Varcoe, Deputy Minister, \$10,000; E. Miall, Assistant Deputy Minister, \$8,000; *P. M. Anderson, \$6,000; M. Bernier, \$3,420, secretarial allowance \$600; H. Bourque, \$2,520; *E. A. Driedger, \$4,000; P. Fontaine, \$5,700; *R. Forsyth, \$6,000; R. Gibeault, \$5,700; B. Godbout, \$3,000; *W. R. Jactett, \$4,200; W. D. Johnstone, \$2,400; *D. W. Mundell, \$4,000; J. J. O'Leary, \$2,400; *R. A. Olmsted, \$5,700; *J. C. Stein, \$4,200.

A M. Bernier received travelling expenses of \$584.25. Long distance telephone messages, \$2,388.27; telegrams, \$781.67; newspapers, \$108.86. W. R. Jactett received travelling expenses of \$537.03 from the Department of National Revenue, Vote 189.

Vote 89 Remission Service, including remuneration to members of the Royal Canadian Mounted Police Force (to be expended under Order in Council, and not to exceed \$1,600) for assistance to this Service, and an amount of \$10,900 to reimburse the Royal Canadian Mounted Police Force the amounts disbursed by them in ordinary pay and allowances to their men on loan to this Service

	Estimates	Allotments	Expenditures
Salaries	33,840 00	33,840 00	26,747 46
Cost of Living Bonus and Other Pay-list Items	2,841 00	2,841 00	1,945 96
Printing and Stationery	2,000 00	2,000 00	633 43
A Sundries, including Travelling Expenses, Telegrams and Telephones, etc.	3,500 00	3,500 00	2,341 78
Remuneration to the Royal Canadian Mounted Police Force for Assistance	1,600 00	1,600 00	1,131 67
Reimbursement to the Royal Canadian Mounted Police Force for Assistance	10,900 00	10,900 00	9,181 20
	<u>\$ 54,681 00</u>	<u>\$ 54,681 00</u>	<u>\$ 41,981 50</u>

As of March 31, 1945, there were 14 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: M. F. Gallagher, \$6,440; C. S. Guthrie, \$3,000; T. S. Waldron, \$3,000.

A M. F. Gallagher received travelling expenses of \$727.21. Long distance telephone messages, \$628.24; telegrams, \$368.38.

Vote 90 Administration of Justice—Miscellaneous Expenditure..... 6,000 00
Expenditures.....\$ 4,488 32

Expenditures include \$2,345.76 for taking and transcribing evidence; \$630.39 for legal fees and expenses, of which \$605.39 was paid to D. Donaghy; and \$1,180.56 for fees and expenses of alienists.

Vote 91 Expenses of Litigated matters..... 25,000 00
Expenditures.....\$ 2,646 27

Expenditures include \$206 for Bar fees; \$900 for law stamps; \$1,211.24 for legal fees and expenses, of which \$1,101.24 was paid to A. Geoffrion.

Vote 92 Annual Contribution to the Canadian Law Library, London, England	500 00
Expenditures	\$ 350 61

Expenditures include grant of \$350 to the Canadian Law Library, London, England.

Supreme Court of Canada—Judges' Salaries, Judges Act, c. 105, R.S.	77,774 19
Exchequer Court of Canada—Judges' Salaries and travelling allowances of Admiralty	
Judges, Judges Act, c. 105, R.S.	24,728 03
Other Courts—Judges' Salaries and travelling allowances, Judges Act, c. 105, R.S.	1,938,912 33
	\$2,041,414 55

The Judges Act, c. 105, R.S., directs that the salaries of Judges be a charge to Consolidated Revenue Fund and paid as follows:

Supreme Court of Canada: Chief Justice, \$15,000; 6 puisne Judges, each \$12,000.

Exchequer Court of Canada: President, \$10,000; 1 puisne Judge, \$9,000.

Local Judges in Admiralty of the Exchequer Court, one Judge in each district, Nova Scotia, New Brunswick, Quebec and British Columbia, each \$1,000; Prince Edward Island, \$800; Toronto, \$600.

Nova Scotia: Chief Justice, \$10,000; Judge in Equity and 5 puisne Judges, each, \$9,000; Judge of the Court of Divorce and Matrimonial Causes, \$500; 7 County Court Judges, each, \$5,000.

Prince Edward Island: Chief Justice, \$10,000; 2 assistant Judges, each \$9,000; 3 County Court Judges, each \$5,000.

New Brunswick: Chief Justice of New Brunswick and Chief Justice of the Court of King's Bench Division, each, \$10,000; 2 puisne Judges of the Court of Appeal and 3 puisne Judges of the King's Bench Division, each, \$9,000; Judge of the Court of Divorce and Matrimonial Causes, \$500; 6 County Court Judges, each, \$5,000.

Quebec: Chief Justice, Court of King's Bench and Chief Justice of Superior Court, each, \$10,000; the puisne Judge of the Superior Court appointed to perform duties of the Chief Justice in the district as constituted for the Court of King's Bench (sitting in Appeal), within which the Chief Justice does not reside, \$10,000; 11 puisne Judges of the Court of King's Bench and 35 puisne Judges of the Superior Court, each, \$9,000; Circuit Court, Senior Judge, \$8,000; 3 Judges, each, \$7,000.

Ontario: Chief Justice of Ontario and Chief Justice of High Court, each, \$10,000; 7 Justices of Appeal, each, \$9,000; 12 Justices of the High Court, each, \$9,000; 75 Judges and Junior Judges, each, \$5,000.

Manitoba: Chief Justice of the Court of Appeal and Chief Justice of the Court of King's Bench, each, \$10,000; 4 puisne Judges of the Court of Appeal and 5 puisne Judges of the Court of King's Bench, each, \$9,000; 9 County Court Judges and 1 Junior County Court Judge, each, \$5,000.

Saskatchewan: Chief Justice of Saskatchewan and Chief Justice of the Court of King's Bench, each, \$10,000; 4 puisne Judges of the Court of Appeal and 6 puisne Judges of the Court of King's Bench, each, \$9,000; 18 District Court Judges, each, \$5,000.

Alberta: Chief Justice of Alberta and Chief Justice of the Trial Division, each, \$10,000; 4 Justices of Appeal and 5 Justices of the Supreme Court, each, \$9,000; 12 District Court Judges, each, \$5,000.

British Columbia: Chief Justice of the Court of Appeal and Chief Justice of the Supreme Court, each, \$10,000; 4 Justices of Appeal and 5 puisne Judges of the Supreme Court, each, \$9,000; 14 Judges and Junior Judges of the County Courts, each, \$5,000.

Section 21 of the Judges Act provides for, in addition to his moving or transportation expenses, a per diem allowance of \$10 in cities and \$6 elsewhere, to a Judge of the Exchequer, Superior or County Courts during periods he is attending at any place other than that at which he is, by law, obligated to reside. The per diem allowance is paid for each day or part of a day a judge is absent from his lawful place of residence. Travelling expenses of Judges of the Exchequer Court of Canada, amounting to \$2,211.43, were charged to Vote 94.

Each Judge of a District Court in Ontario by Section 22, subsection 4 of the Judges Act receives \$500 per annum as a travelling allowance, and such payments in 1944-45 were made to 11 judges.

Section 21 of the Judges Act states that the travel allowance to a Superior Court Judge shall be "in addition to his moving or transportation expenses". However, this does not apply to Judges travelling between Quebec and Montreal who are paid on a basis of \$25 per trip for transportation expenses, nor to Judges travelling between Vancouver and Victoria who are paid on a basis of \$15.

The following statement shows totals of the salaries and travel allowances of the Judges by courts:—

	Judges' salaries	Per diem allowances	Travel allowances	Total
Supreme Court of Canada	77,774 19			77,774 19
Exchequer Court of Canada	19,799 88			19,799 88
Local Judges in Admiralty	4,600 00	190 00	138 15	4,928 15
	102,174 07	190 00	138 15	102,502 22
Nova Scotia:				
Supreme Court	63,999 84	1,259 00	771 46	66,030 30
Divorce Court	500 00			500 00
County Courts	34,622 20	2,272 00	1,585 48	38,479 68
Prince Edward Island:				
Supreme Court	27,225 76	534 00	269 65	28,029 41
County Courts	14,999 76	64 00	35 84	15,099 60
New Brunswick:				
Court of Appeal	28,000 00	1,118 00	366 05	29,484 05
Court of King's Bench	27,000 00	1,578 00	600 41	29,178 41
Divorce Court	500 00			500 00
County Courts	29,999 60	3,602 00	1,054 25	34,655 85
Quebec:				
Court of King's Bench	108,999 96	4,110 00	1,745 00	114,854 96
Superior Courts and Circuit Courts	346,999 76	17,720 50	4,968 10	369,688 36
Ontario:				
Court of Appeal	67,594 20	598 00	281 15	68,473 35
High Courts	117,999 96	9,797 30	4,244 46	132,041 72
County Courts	246,784 57	5,120 00	2,551 18	254,455 75
District Courts	54,999 12		5,499 12	60,498 24
Manitoba:				
Court of Appeal	45,999 96			45,999 96
Court of King's Bench	45,999 96	1,238 00	1,011 50	48,249 46
County Courts	49,999 20	2,070 00	2,064 11	54,133 31
Saskatchewan:				
Court of Appeal	36,999 96			36,999 96
Court of King's Bench	59,378 99	2,820 00	1,660 23	63,859 22
District Courts	87,829 80	5,126 00	2,353 84	95,309 64
Alberta:				
Supreme Court, Appeal Division	41,620 93	3,374 00	1,295 82	46,290 75
Supreme Court, Trial Division	51,416 63	4,454 00	2,061 15	57,931 78
District Courts	53,991 07	6,807 00	3,412 20	64,210 27
British Columbia:				
Court of Appeal	41,223 95	4,354 00	271 80	45,849 75
Supreme Court	54,999 96	2,844 00	739 16	58,583 12
County Courts	69,957 21	5,832 00	3,736 22	79,525 43
	1,809,642 35	86,691 80	42,578 18	1,938,912 33
	<u>\$1,911,816 42</u>	<u>\$ 86,881 80</u>	<u>\$ 42,716 33</u>	<u>\$2,041,414 55</u>

Vote 93 Supreme Court of Canada, Administration

	Estimates	Allotments	Expenditures
Salaries	51,460 00	51,105 00	47,426 99
Cost of Living Bonus and Other Pay-list Items	3,569 00	3,924 00	3,777 16
A Printing, Stationery, Travelling Expenses and Sundries, including Books, Magazines, etc., for Judges, not exceeding \$350 ..	4,800 00	4,800 00	1,870 07
B Law Books and Books of Reference for Library, and Binding of same	12,000 00	12,000 00	9,817 65
Printing and Binding Supreme Court Reports and Distributing Canada Law Reports	7,500 00	7,500 00	5,432 70
	<u>\$ 79,329 00</u>	<u>\$ 79,329 00</u>	<u>\$ 68,324 57</u>

As of March 31, 1945, there were 24 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Date of separation is shown in parenthesis and employees in receipt of war duties supplements are indicated by asterisks. G. A. Audette, \$2,700; S. E. Bolton, \$3,120; *W. K. Campbell, \$3,600; *E. A. Driedger, \$4,000 (Sept. 30); C. E. Gobeil, \$3,480; A. Grenier, \$4,000; F. A. Hird, \$2,400; P. Ledue, \$7,500.

A Printing and stationery, \$589.90; insurance on library books, \$31.50.

B Receipts from sales of Law Reports for 1944-45 totalled \$11,972 and were credited to Ordinary Revenue—Proceeds from Sales.

Vote 94 Exchequer Court of Canada, Administration

	Estimates	Allotments	Expenditures
Salaries	25,520 00	25,520 00	23,929 92
Cost of Living Bonus and Other Pay-list Items	1,358 00	1,358 00	1,060 02
A Judges' and Court Officials' Travelling Expenses, Services of Sheriffs, Outside Court Reporters, etc.	10,000 00	10,000 00	8,640 32
B Printing, Stationery and Sundries including \$150 for Judges' Books	1,000 00	1,000 00	999 46
Printing and Binding Exchequer Court Reports	3,500 00	3,500 00	2,226 68
	<u>\$ 41,378 00</u>	<u>\$ 41,378 00</u>	<u>\$ 36,856 40</u>

As of March 31, 1945, there were 10 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus. H. Desmarais, \$3,000; A. W. Duclos, \$5,000; G. J. Kitts, \$3,480; R. M. Spankie, \$3,720; J. H. Trowbridge, \$2,400.

Travelling expenses of \$300 or over: judges—E. R. Angers, \$1,538.58 J. T. Thorson, \$672.85; staff—H. Desmarais, \$412.60, R. M. Spankie, \$1,377.49. Reporting evidence, \$3,481.80; sheriff and constable fees, \$841.90.

B Printing and stationery, \$618.01.

Vote 95 Yukon Territorial Court—Administration

	Estimates	Allotments	Expenditures
Salaries	2,040 00	2,040 00	1,224 19
Contingent Expenses	3,000 00	3,000 00	1,550 67
	<u>\$ 5,040 00</u>	<u>\$ 5,040 00</u>	<u>\$ 2,774 86</u>

Vote 96 Payments of gratuities to the widows or to any dependent children of Judges

who die while in office..... \$ 15,000 00

Expenditures.....\$ 7,599 99

Widow of Judge of Supreme Court of Canada	2,000 00
Widow of Chief Justice of Court of Appeal of British Columbia	1,666 67
Widow of Judge of County Court of Ontario (A. Constantineau)	833 33
Widow of Judge of County Court of Ontario (G. F. Mahon)	833 33
Widow of Judge of County Court of Ontario (E. H. McLean)	833 33
Widow of Judge of District Court of Ontario	833 33
Widow of Stipendiary Magistrate, North West Territories	600 00
	<u>\$ 7,599 99</u>

PENITENTIARIES BRANCH

Vote 97 Branch Administration

	Estimates	Allotments	Expenditures
Salaries	85,185 00	83,730 00	48,667 37
Cost of Living Bonus and Other Pay-list Items	7,335 00	8,790 00	7,757 80
A Travelling Expenses	15,000 00	15,000 00	1,944 27
Printing and Stationery	4,000 00	4,000 00	2,426 80
B Sundries	6,000 00	6,000 00	531 58
	<u>\$ 117,520 00</u>	<u>\$ 117,520 00</u>	<u>\$ 61,327 82</u>

As of March 31, 1945, there were 31 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Date of separation is shown in parenthesis and employees in receipt of war duties supplements are indicated by asterisks. *H. Coyles, \$2,820; *R. H. Cratchley, \$2,820; W. S. Lawson, \$4,140; J. A. McLaughlin, \$2,940; E. L. O'Leary, \$3,420 (Dec. 6); S. J. Pearson, \$4,080; G. L. Sauvaut, \$3,420.

Travelling expenses of \$300 or over were paid to: J. A. McLaughlin, \$864.27; E. L. O'Leary, \$504.55.

B Includes cost of long distance telephone calls, \$125.34; telegrams, \$92.47; miscellaneous work done at the penitentiaries, \$118.13.

Vote 98 (and Vote 484, Supplementary Estimates) Operation and maintenance of penitentiaries, including administration, construction, purchase of land, supplies, equipment and live stock; maintenance, discharge and transfer of convicts; compensation to discharged convicts permanently disabled while in penitentiaries

	Estimates	Allotments	Expenditures
Salaries	1,410,855 00	1,399,848 38	1,393,626 80
Cost of Living Bonus and Other Pay-list Items	179,400 00	190,406 62	190,396 12
A Retiring Allowances	30,000 00	31,500 00	28,052 49
B Uniforms	35,475 00	47,475 00	40,895 47
C Messing	40,700 00	43,700 00	38,358 59
Printing and Stationery	7,000 00	7,000 00	3,197 72
D Other Administrative Charges	20,850 00	23,850 00	21,409 56
E Maintenance of Convicts	525,220 00	546,220 00	507,828 44
F Discharge Expenses	39,775 00	44,775 00	35,850 12
G Operating Expenses	467,545 00	488,545 00	420,464 33
H Maintenance of Fixed Assets	74,379 00	77,879 00	70,853 44
I Construction of Buildings, Walls and Ducts	115,973 00	46,673 00	28,793 56
Machinery and Equipment	96,513 00	91,813 00	74,647 33
J Live Stock Purchases	17,700 00	21,700 00	20,024 87
	<u>\$3,061,385 00</u>	<u>\$3,061,385 00</u>	<u>\$2,874,398 84</u>

The distribution of expenditures by penitentiaries is as follows:—

Penitentiaries	Salaries, Cost of Living Bonus and Other Pay-list Items	Administration	Maintenance of Convicts and Discharge Expenses	Operation, Maintenance of Fixed Assets, Construction, etc.	Total
Dorchester	199,408 06	12,973 37	61,992 80	84,481 86	358,856 09
St. Vincent de Paul	406,842 26	31,129 07	155,639 88	168,423 51	762,034 72
Collin's Bay	169,829 05	13,095 53	40,933 50	69,298 08	293,156 16
Kingston	283,295 75	29,203 89	122,582 10	111,622 92	546,704 66
Manitoba	163,556 50	21,057 15	47,005 14	66,517 44	298,136 23
Saskatchewan	186,847 09	13,893 01	57,420 46	65,550 41	323,710 97
British Columbia	174,244 21	10,561 81	58,104 68	48,889 31	291,800 01
	<u>\$1,584,022 92</u>	<u>\$ 131,913 83</u>	<u>\$ 543,678 56</u>	<u>\$ 614,783 53</u>	<u>\$2,874,398 84</u>

As of March 31, 1945, there were 899 salaried employees being paid from this account, as compared with 865 on March 31, 1944: Dorchester, 114; St. Vincent de Paul, 228; Collin's Bay, 97; Kingston, 159; Manitoba, 93; Saskatchewan, 111; British Columbia, 97. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employee in receipt of war duties supplement is indicated by an asterisk.

	Salary rate	Allowances		Salary rate	Allowances
Dorchester:			Collin's Bay:		
**Bourque, E. G.	\$ 3,120 00	\$ 180 00	Cleeton, H.	2,100 00	900 00
Sears, L. H.	2,400 00		Craig, W. H.	4,440 00	840 00†
**Spurr, E. B.	2,520 00	180 00	Grant, W.	2,520 00	
*Timlin, C. E.	2,820 00	900 00	Keech, H. L.	2,400 00	
**Vanier, H. A.	2,520 00	180 00	Manitoba:		
St. Vincent de Paul:			Bedford, H. J.	2,520 00	
Brodeur, E. O.	2,400 00	900 00	Bloomfield, S. F.	2,520 00	
Dorias, J.	2,520 00		Bowden, N.	2,520 00	
**Gagnon, G. Z.	3,000 00	180 00	Campbell, A. H.	3,660 00	840 00†
Garceau, E.	2,400 00		Nordin, E. (July 26) ...	2,160 00	900 00
LeBel, G.	4,740 00	960 00†	West, W. H.	2,160 00	900 00
Lesage, R.	2,400 00		**Wood, W. R.	2,520 00	120 00
Levasseur, C.	2,820 00		Saskatchewan:		
**Preville, R.	2,520 00	240 00	Akers, J. B.	2,400 00	
Valiquette, F.	2,520 00		Cooper, H. W. (Apr. 4)	4,400 00	840 00†
Kingston:			Daoust, L. J.	2,520 00	
Allan, R. M.	5,100 00	960 00†	Darby, C. S.	2,520 00	
Brady, M. J.	2,520 00		Everatt, J. W.	3,660 00	840 00†
Campbell, J. H.	2,520 00		Luckraft, R. M.	2,520 00	
**Kidd, W. E.	2,520 00	300 00	British Columbia:		
Millard, L. H.	2,100 00	900 00	Beasley, F.	2,520 00	
Webster, A. A.	2,400 00		Douglass, R. S.	2,520 00	900 00
			Hanrahan, J.	2,520 00	
			Meighen, W.	4,440 00	840 00†
			Nash, F. (June 16)	2,520 00	
			Ridland, G. B.	2,520 00	

** Received allowances (free quarters) under Section 34 of the Penitentiaries Act.

† In these cases the amounts are deducted from, not added to, the salary rates shown.

A Retiring allowances: gratuities on retirement were paid under Section 32 of the Penitentiary Act to 8 employees as follows:

St. Vincent de Paul: H. Labelle, \$1,160; J. E. Labrecque, \$5,946.66.

Kingston: J. Jobin, \$3,375; E. H. Robinson, \$2,300.83.

Manitoba: E. Nordin, \$6,768.75; J. N. Sutherland, \$2,788.33.

Saskatchewan: C. A. Heath, \$635.42; H. S. Tresidder, \$3,337.50.

Four death gratuities, totalling \$1,740, were paid under Section 33 of the Act.

B Uniforms for officers and guards are made in the penitentiaries.

C One meal per day is served without cost to officers and guards on duty. The monthly average of meals so served was 15,695; the average cost per meal was 21.62 cents.

D Includes the following grants in lieu of public school taxes: Dorchester, \$1,000; St. Vincent de Paul, \$500; Kingston, \$500; Manitoba, \$2,550.

E Expenditures include the following: clothing, \$56,760.70; rations, \$325,065.43; other maintenance, \$126,002.31. Care of patients in mental hospitals, the average number of whom was 41, \$21,061.46; medical and surgical fees, \$4,492.35; hospital expenses, \$3,047.40; X-ray, \$748.25; eye specialists' fees, \$2,580.50; optical supplies, \$1,376.17; dentists' fees and laboratory work, \$6,092.15.

The remuneration accumulated to the credit of 1,265 convicts discharged during the year was \$52,281.06. Against this amount the sum of \$26,808.14 covering the cost of tobacco, smokers' supplies, etc., consumed by them during the period of their incarceration, was debited, and the balance \$25,472.92 was paid to them in cash. Purchases of tobacco during the year amounted to \$37,901.41.

F Discharge expenses include wearing apparel and transportation to point of sentence. Cost of wearing apparel was \$29,419.47; travelling expenses were \$6,371.85.

G Expenditures include the following:—Fuel: Dorchester, \$30,922.08; St. Vincent de Paul, \$67,335.03; Kingston, \$35,012.57; Collin's Bay, \$20,484.71; Manitoba, \$21,878.67; Saskatchewan, \$19,420.77; British Columbia, \$7,917.33; total, \$202,971.16.

Electric Current: Dorchester, \$7,575.50; St. Vincent de Paul, \$11,341.56; Kingston, \$6,649.55; Collin's Bay, \$3,066.44; Manitoba, \$6,553.76; Saskatchewan, \$9,068.75; British Columbia, \$6,349.03; total, \$50,604.59.

Gasoline: Dorchester, \$1,223.31; St. Vincent de Paul, \$2,641.52; Kingston, \$1,550.09; Collin's Bay, \$1,876.21; Manitoba, \$652.60; Saskatchewan, \$824.98; British Columbia, \$908.16; total, \$9,676.87.

H I Includes expenditures for lumber: Dorchester, \$1,706.92; St. Vincent de Paul, \$7,963.84; Kingston, \$4,799.59; Collin's Bay, \$2,985.15; Manitoba, \$2,242.97; Saskatchewan, \$827.95; total, \$20,526.42.

J Purchases included: 4 head of draft horses and 199 head of cattle.

Suppliers receiving \$5,000 or more: Beardmore & Co., Ltd., \$5,751.02; Beaver Specialty Co., Ltd., \$5,385.53; Douglas S. Biggs, \$6,989.76; Boon-Strachan Coal Co., Ltd., \$68,461.71; Burns & Co., Ltd., \$8,630.83; Canada Packers Ltd., \$57,542.45; Canadian National Railways, \$18,141.03; Canadian Pacific Railway Co., \$7,545.26; Canadian Utilities Ltd., \$9,068.75; Dominion Coal Company Ltd., \$23,769.90; Dominion Textile Co., Ltd., \$23,967.80; John M. Garland Son & Company Ltd., \$15,996.48; Gilley Bros., Ltd., \$8,946.35; S. Green, \$9,752.15; Harstone Coal Co., Ltd., \$22,504.71; Kingston Public Utilities Commission, \$9,790.99; W. C. Macdonald, Inc., \$37,400.03; McCain Produce Co., Ltd., \$6,124; Morris Coal Co., \$35,708.23; New Brunswick Electric Power Commission, \$7,575.50; City of New Westminster, \$8,470.73; Northern Cartage & Contracting Co., Ltd., \$10,267.32; Paton Manufacturing Co., Ltd., \$10,938.28; Prince Albert Lumber Co., Ltd., \$9,678.66; Purity Flour Mills, Ltd., \$14,447.49; Quebec Hydro, \$11,341.56; Regent Knitting Mills Ltd., \$7,836.19; Thomas Robertson (Canada) Ltd., \$5,921.39; Singer Sewing Machine Company, \$11,101.62; Swift Canadian Co., Ltd., \$6,243.25; W. A. Torrance, \$6,365.29; United Shoe Machinery Co., of Canada Ltd., \$5,946.34; Wilsil Ltd., \$8,307.83; City of Winnipeg Hydro Electric System, \$6,729.97.

PENSIONS AND OTHER BENEFITS

Pensions to retired Judges, Judges Act, c. 105, R.S. \$ 333,325 87

A statement of payments by Courts follows. The number of pensions is shown in parentheses.

Supreme Court of Canada (3)	\$ 34,376 27	Manitoba (4)	21,999 72
Nova Scotia (4)	10,765 85	Saskatchewan (8)	34,632 96
Prince Edward Island (2)	11,666 52	Alberta (11)	33,094 54
New Brunswick (4)	14,472 90	British Columbia (8)	40,123 14
Quebec (6)	33,779 38	Yukon (1)	4,000 00
Ontario (21)	94,414 59		

Section 26A of the Judges Act, as amended by c. 45, 1945, provides that a judge may elect in lieu of pension, to have paid to himself and his wife respectively, annuities equal to two-thirds and one-third of such pension. As at March 31, 1945 there were 5 such payments in effect, and 1 to the widow of a judge.

Vote 99 Pension to William Tatton **564 00**
Expenditures **\$ 564 00**

Pension to Mrs. Alice Joynton, c. 11, 1914 **499 92**
Pension to Mrs. Violet L. Jenkin, Appropriation Act, c. 76, 1927 **600 00**
Pension to Mrs. Jean Laird Farrell, Appropriation Act, c. 76, 1927 **600 00**

\$ 1,699 92

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 610 00

WAR

War Allotments and Expenditures

See Page	Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
CURRENT				
J-12 Expenses in connection with the Administration of the Defence of Canada Regulations.....	8,000 00	5,969 61		153,394 45
J-12 War Staff in the office of the Minister of Justice.....	3,780 00	3,604 75		20,848 88
J-12 Penitentiaries Branch—Purchase of materials in connection with manufacture for War Departments (recoverable).....	90,000 00	35,030 15	42,573 31	45,741 07
Total Current.....	101,780 00	44,604 51	42,573 31	219,984 40
*Non-Current Allotments.....				52,633 29
Total.....	<u>\$101,780 00</u>	<u>\$44,604 51</u>	<u>\$42,573 31</u>	<u>\$272,617 69</u>

*The details of these Allotments will be found in Public Accounts of previous years.

Allotment: Expenses in connection with the Administration of the Defence of Canada Regulations	8,000 00
Expenditures.....\$	5,969 61

Expenditures include: salaries, \$3,024.12, paid to the secretary and reporters; legal expenses, \$116.50; telephones and telegrams, \$13.77; express, \$5.90; travelling expenses of reporters, \$875.50; fees and travelling expenses of committees, \$1,933.82.

Fees of \$10 per day and travelling expenses were paid to the following:

	Fees	Travelling expenses	Total
W. M. Dickson	\$ 150 00	\$ 102 89	\$ 252 89
R. Millar	240 00	114 90	354 90
M. A. Miller	380 00	459 53	839 53
R. Taschereau	225 00	261 50	486 50

Payments of salaries and travelling expenses of secretary and reporters were: J. S. McArthur, salary, \$2,315.10, travel, \$875.50; L. I. Robson, salary, \$609.02.

Legal fees and expenses were paid as follows: M. Boisvert, \$56; J. J. Robinette, \$60.50.

Allotment: War Staff in the office of the Minister of Justice.....	3,780 00
Expenditures.....\$	3,604 75

As of March 31, 1945, there were 2 salaried employees being paid from this account.

Allotment: Penitentiaries Branch—Purchase of materials in connection with manufacture for War Departments (recoverable).....	90,000 00
Expenditures.....\$	35,030 15

Of the above net expenditure, \$18,285.78 is represented by goods on hand and goods in process of manufacture. The balance, \$16,744.37, represents the value of goods manufactured, billed to other departments, and outstanding at the close of the fiscal year.

Comparative Statement of Accounts Receivable

	March 31, 1945	March 31, 1944
Current Year	16,019 10	21,169 57
Previous Years—Collectable	2,370 47	nil
—Uncollectable	1,040 33	1,038 74
Total	<u>\$ 19,429 90</u>	<u>\$ 22,208 31</u>

OPEN ACCOUNTS

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
Unclaimed Cheques Suspense—Justice	<u>\$ 150 00</u>			<u>\$ 150 00</u>

All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue are credited to this account.

1715711 50 17030794500

Abstract: *See page 100.*

2017/10/01/2017

1. The following information was obtained from the records of the Bureau of the Census, Department of Commerce, for the years 1947 through 1950:

1944-45

PUBLIC ACCOUNTS

PART II

K

DEPARTMENT OF LABOUR

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF LABOUR

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:

Ordinary.....	19,562,110 07
Special.....	27,840 50
War.....	19,664,331 73

\$39,254,282 30

Revenues—

[8b] Consolidated Deficit Account:

Ordinary.....	4,366 62
Special Receipts.....	878,746 39

\$ 883,113 01

Receipts and Disbursements—Open Accounts

[9] Floating Debt.....	27 64
[10] Deposit and Trust Accounts....	4,120 30
[11] Insurance, Pension and Guaranty Accounts.....	107,766,594 21
[12] Deferred Credits.....(Dr.)	1,228 37
[13] Sundry Suspense Accounts.(Dr.)	24,117 81

\$107,745,395 97

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page K—33.

GENERAL NOTE.—Balance Sheet and Statement of Profit and Loss for the year ended March 31, 1945, relating to the Tashme Canteen operated by the Japanese Division of the Department of Labour are included as an Appendix to this section.

REVENUES

Comparative Summary

	1944-45	1943-44
Ordinary Revenue—		
Return on Investments.....		4 84
A Proceeds from Sales.....	2,067 23	2,034 35
Premium, Discount and Exchange.....	*	2 35
B Refunds of Expenditure.....	2,228 42	6,728 29
C Miscellaneous.....	70 97	1 35
Total Ordinary.....	4,366 62	8,771 18
Special Receipts—		
D Refunds of Previous Years' Special Expenditures.....	22,973 69	102,162 61
E Refunds of Previous Years' War Expenditures.....	54,572 23	51,415 04
F Miscellaneous War Revenues.....	160,768 03	305,290 32
G Sale of Surplus War Assets.....	1,963 01	
H Cash Surplus from Operations.....	638,469 43	
Grand Total.....	\$ 883,113 01	\$ 467,639 15

* Included in Miscellaneous.

Details

Ordinary Revenue—

A	Proceeds from Sales: <i>Labour Gazette</i> and other departmental publications, \$1,933.19; service trade manuals, \$87.25; waste paper, \$24.79; insurance books, \$22.....	2,067 23
B	Refunds of Previous Years' Expenditures, \$1,961.45; refunds of outstanding advances, \$266.97....	2,228 42
C	Miscellaneous: Premium on foreign exchange transactions, \$18.35; sundry, \$52.62.....	70 97
	Total Ordinary.....	4,366 62

Special Receipts—

D	Refunds of Previous Years' Special Expenditures: Refunds received from the Provinces for the adjustment of expenditures included in Provincial claims relating to unemployment relief, relief settlement and youth training—Nova Scotia, \$2,654.23; Quebec, \$10,526.14; Ontario, \$5.45; Manitoba, \$3,493.04; Saskatchewan, \$5,666.68; Alberta, \$628.15.....	22,973 69
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E Refunds of Previous Years' War Expenditures:

Refunds received from the Provinces for the adjustment of expenditures included in Provincial claims relating to the War Emergency Training Program—Quebec, \$781.21; Ontario, \$140.11; Manitoba, \$80.36; Saskatchewan, \$85.59; Alberta, \$7,230.32; British Columbia, \$1,294.02; total, \$9,611.61.

Repayment of loans to students, \$9,459.13.

Miscellaneous, \$1,720.06.

Japanese Division, sundry refunds, \$10,894.14.

Unemployment Insurance Commission, expenses in connection with general labour transference in war industries and agriculture, \$22,203.34; assistance to the provinces in recruiting, transporting and placing labourers upon farms, \$405.51; compulsory transfer of ex-coal mine workers from other industries back to the coal industry, \$278.44..... 54,572 23

F Miscellaneous War Revenues:

Revenue received for fines and forfeitures, \$41,896.41; revenue received from the rental of buildings, both owned and leased by the Japanese Division, to Japanese self-supporting communities and occidental storekeepers in project areas, \$39,404.91; proceeds from sales of vegetables and live stock supplied by Division farm projects to Division store at Tashme, B.C., Division's institutions, local merchants and packing houses, \$25,333.72; hospitalization supplied to Japanese old-age pensioners and local residents, sale of drugs and medical supplies, \$5,000.51; board collected from the Division staff resident in the various establishment staff houses, \$11,063.67; miscellaneous items, \$38,068.81..... 160,768 03

G Sale of Surplus War Assets:

Revenue received from the sale of tents and an automobile..... 1,963 01

H	Cash Surplus from Operations: Japanese Wood Projects Revolving Fund, \$12,787.52;	
	Prisoners of War Labour Projects Annual Revolving Fund, \$625,681.91.....	638,469 43

Grand Total.....\$ 883,113 01

Certified correct.

A. MacNAMARA,
Deputy Minister of Labour.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
K-4	Stat.	Salary of Minister, Salaries Act, c. 182, R.S....	10,000 00	10,000 00	10,000 00
K-4	Stat.	Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
K-5	100 485 439 101 486 440	Departmental Administration.....	481,718 00	479,646 99	323,946 74
K-5	Stat.	Annuities Act.....	355,386 00	353,556 72	303,917 28
K-6	Stat.	Government Annuities—Payment required to maintain reserve, Government Annuities Act, c. 7, R.S.....	257,288 00	257,288 00	32,180 49
K-6	102	Combines Investigation Act.....	28,380 00	24,920 53	25,210 54
K-6	103	Fair Wages, Conciliation and Industrial Disputes Investigations.....	233,425 00	164,164 71	181,230 05
K-7	104	Labour Gazette and other Publications authorized by the Department of Labour Act.....	63,945 00	61,944 32	58,481 02
K-7	105	Vocational Training Co-ordination Act, 1942— Payments to Provinces under Agreements respecting Youth Training, including undis- charged commitments of previous years...	500,000 00	293,944 88	235,677 33
K-7	106	Expenses of Advisory Council.....	5,000 00	3,697 78	3,381 47
K-8	487	Dominion contribution toward apprenticeship training under agreements with the Provinces	250,000 00	6,474 75	
K-8	Stat.	Technical Education Act, c. 193, R.S.—Pay- ments to the Province of Manitoba for en- couragement of Technical Education.....	25,061 71	25,061 71	23,497 48
K-8	488	International Labour Conference.....	20,000 00	16,420 11	
UNEMPLOYMENT INSURANCE ACT, 1940					
K-8	107	Administration.....	5,375,150 00	5,112,626 95	5,170,900 33
K-15	108	Government's Contribution to the Unemploy- ment Insurance Fund.....	15,000,000 00	12,746,179 30	12,344,421 74
K-15	109	Advances to Workers under Section 91 of the Act.	50,000 00		
SUPERANNUATION AND RETIREMENT BENEFITS					
K-15	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	3,683 32	3,683 32	2,120 00
GENERAL					
K-15		Transfer from Vote 68, Unforeseen Expenses (Department of Finance).....	500 00	500 00	
Total Ordinary.....			22,661,537 03	19,562,110 07	18,716,964 47
SPECIAL					
K-15	110	To provide for Relief Projects (undischarged commitments).....	100,000 00	27,840 50	85,644 42
Total Special.....			100,000 00	27,840 50	85,644 42
Allotted from the War Appropriation (Details on page K-16).....			20,841,837 00	19,664,331 73	19,638,438 34
Grand Total.....			\$43,603,374 03	\$39,254,282 30	\$38,441,047 23

Salary of Minister, Hon. Humphrey Mitchell, Salaries Act, c. 182, R.S.....	\$	10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	\$	2,000 00

Vote 100 (and (a) Vote 485, Supplementary Estimates; (b) Vote 439, Further Supplementary Estimates)
Departmental Administration

	Estimates	Allotments	Expenditures
Salaries.	371,710 00	369,373 00	368,251 22
Cost of Living Bonus and Other Pay-list Items.	39,908 00	37,686 00	37,509 88
Conference Expenses.	1,000 00	14 00	13 05
A Printing and Stationery.	35,000 00	34,882 00	34,819 17
Publicity.	3,000 00	2,680 00	2,679 45
Subscriptions to Newspapers, etc.	1,600 00	2,225 00	2,224 37
B Sundries.	10,000 00	9,050 00	9,024 83
Telephones, Telegrams and Postage.	10,500 00	11,045 00	11,038 03
C Travelling Expenses.	9,000 00	14,763 00	14,086 99
	<u>\$ 481,718 00</u>	<u>\$ 481,718 00</u>	<u>\$ 479,646 99</u>

As of March 31, 1945, there were 271 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
MacNamara, A.			Leacy, F. H. (Sept. 23) . . .	2,880 00	
Deputy Minister.	\$ 10,000 00	\$ 2,225 27†	Lefebvre, P. J.	2,820 00	
MacDonald, V. C., Asst.			Leneveu, H. M.	2,400 00	
Deputy Minister (Aug. 15)	7,500 00	762 90	Luxton, E. A. G. (Sept. 15)	4,800 00	
Alexander, G. (Oct. 1)	2,820 00		MacDonald, F. M.	3,000 00	
Anderson, G.	3,800 00	2,042 94	*MacKinnon, L.	2,700 00	
Bellan, A. L.	2,800 00		Mackintosh, M.	3,360 00	
*Black, A. H.	5,300 00	914 23	*MacLellan, M. E.	2,400 00	
*Brown, A. H.	5,600 00	551 41	*McCord, C. R.	3,360 00	
Casselman, P. H.	2,880 00		Nagle, V. A. (Dec. 17)	3,000 00	
Cram, R. M.	3,000 00		Odum, A. J.	3,120 00	
Dumouchel, J.	2,880 00		Peebles, W. J.	5,400 00	
Durkin, D. O. (Mar. 26)	2,820 00		Rump, W. J.	2,400 00	
Enright, C. A.	2,400 00		Sutherland, D. J.	3,000 00	
Fitzsimmons, H. P.	2,880 00		*Waterman, A. M.	2,520 00	
Greene, G. G.	4,080 00	1,154 97	*Wilson, B.	3,000 00	
Hall, O.	3,840 00		*Wyatt, J. M.	3,000 00	
*Howland, R. D.	4,200 00				

† Includes travelling expenses paid from other accounts.

A Payments were made to the Department of Public Printing and Stationery.

B Includes a payment of \$5,000 as a grant to Frontier College, authorized by P.C. 32/505, January 24, 1945.

C The following employees, whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: Hon. Humphrey Mitchell, \$3,043.15; A. G. Kerr (included under War Allotment—National Selective Service Labour Supply—Administration); R. Tuck, \$378.30.

Vote 101 (and (a) Vote 486, Supplementary Estimates; (b) Vote 440, Further Supplementary Estimates)
Annuities Act

	Estimates	Allotments	Expenditures
Salaries.	105,425 00	105,425 00	104,353 67
Cost of Living Bonus and Other Pay-list Items.	14,211 00	13,531 00	13,416 47
A Commissions to Agents.	213,800 00	207,330 00	207,327 93
Printing and Stationery.	12,700 00	18,700 00	18,513 91
Sundries.	6,000 00	6,300 00	6,166 13
Telephones, Telegrams and Postage.	2,500 00	3,200 00	3,005 15
Travelling Expenses.	750 00	900 00	773 46
	<u>\$ 355,386 00</u>	<u>\$ 355,386 00</u>	<u>\$ 353,556 72</u>

This vote provides for the expenses of the administration of the Government Annuities Act, c. 7, R.S.

As of March 31, 1945, there were 82 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employees in receipt of war duties supplements are indicated by asterisks. *E. G. Blackadar, \$4,920; *E. J. Grimes, \$2,820; C. H. Houston, \$2,400; *C. H. McQuarrie, \$3,900; S. B. Stewart, \$2,520.

A The following agents were paid commissions of \$5,000 or over: F. W. E. Bartholomew, \$8,003.15; A. Berscht, \$6,996.03; F. C. Crosby, \$5,867.62; F. MacKinnon, \$7,312.84; H. Marcotte, \$5,423.74; J. D. A. McDonald, \$5,928.18; A. E. Milton, \$6,017.72; W. W. Ryan, \$5,483.39; R. Seguin, \$6,146.19; G. C. Wright, \$5,362.83. The Post Office Department was paid \$15,187.14 representing commissions to Postmasters on sale of Government Annuities.

Government Annuities—Payment required to maintain reserve, Government Annuities Act,

c. 7, R.S. \$ 257,288 00

Section 15 of the Act requires that the liabilities in the statutory account shall include, at the end of each fiscal year, the present value of all annuities contracted for to that date. As premium, income and interest credits were insufficient to provide for this liability, the account was augmented by the above amount. Further information in this connection will be found under the account "Government Annuities" under Open Accounts further on in this section.

Vote 102 Combines Investigation Act

	Estimates	Allotments	Expenditures
Salaries.	19,840 00	21,410 00	21,203 28
Cost of Living Bonus and Other Pay-list Items.....	1,040 00	1,040 00	800 75
Fees and Expenses of Legal Counsel, Accountants, Special Commissioners and Witnesses.....	5,000 00	3,500 00	2,474 55
Printing and Stationery.....	500 00	500 00	15 80
Sundries.	500 00	430 00	41 70
Telephones, Telegrams and Postage.....	500 00	500 00	52 90
Travelling Expenses.	1,000 00	1,000 00	331 55
	<u>\$ 28,380 00</u>	<u>\$ 28,380 00</u>	<u>\$ 24,920 53</u>

This vote provides for the expenses of the administration of the Combines Investigation Act, c. 26, R.S.

As of March 31, 1945, there were 7 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable. Employees in receipt of war duties supplements are indicated by asterisks. *H. M. Brown, \$4,620; F. A. McGregor, \$7,000; *A. S. Whitely, \$3,600.

Vote 103 Fair Wages, Conciliation and Industrial Disputes Investigations

	Estimates	Allotments	Expenditures
Salaries.	125,205 00	125,205 00	108,336 20
Cost of Living Bonus and Other Pay-list Items.....	5,020 00	5,020 00	3,848 56
Printing and Stationery.....	3,000 00	3,000 00	783 47
Sundries.	1,000 00	1,000 00	664 88
Telephones, Telegrams and Postage.....	6,000 00	12,000 00	11,583 77
A Travelling Expenses.	30,000 00	30,000 00	23,785 87
B Expenses of Industrial Disputes Investigations.....	63,200 00	57,200 00	15,161 96
	<u>\$ 233,425 00</u>	<u>\$ 233,425 00</u>	<u>\$ 164,164 71</u>

This vote provides for the expenses of the administration of the Fair Wages and Hours of Labour Act, c. 39, 1935, and Industrial Disputes Investigation Act, c. 112, R.S.

As of March 31, 1945, there were 38 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Date of separation is shown in parenthesis and employees in receipt of war duties supplements are indicated by asterisks. *F. J. Ainsborough, \$3,660; *R. W. Crumb, \$4,020; G. R. Currie, \$4,800; W. Dunn, \$3,000; *F. E. Harrison, \$5,220; R. H. Hooper, \$3,120; H. S. Johnstone, \$4,140; *F. Lafortune, \$2,400 (June 29); *A. MacDonald, \$3,600; *J. L. MacDougall, \$2,400; M. M. McLean, \$6,000; J. S. McCullagh, \$4,800;

J. J. Middleton, \$3,000; *J. P. Nicol, \$3,660; L. Pepin, \$3,120; H. Perkins, \$3,720; H. R. Pettigrove, \$4,500; B. Rose, \$4,200; *C. W. Rump, \$2,520; *H. R. Rutherford, \$4,020; G. P. Shields, \$3,000; H. A. Spence, \$3,000; F. X. R. Trepanier, \$4,800.

- A Travelling expenses of \$300 or over were paid to: F. J. Ainsborough, \$1,696.09; Hon. Mr. Justice W. F. Carroll, \$415.52; R. W. Crumb, \$1,802.54; G. R. Currie, \$572.22; W. Dunn, \$965.92; F. E. Harrison, \$3,007.88; R. H. Hooper, \$1,156.79; H. S. Johnstone, \$1,853.35; F. Lafortune, \$634.77; A. MacDonald, \$1,680.24; M. M. McLean, \$434.85; J. S. McCullagh, \$2,203.34; J. P. Nicol, \$1,593.07; L. Pepin, \$1,239.32; H. Perkins, \$1,213.74; H. R. Pettigrove, \$1,563.21; Mr. Justice S. E. Richards, \$440.73; B. Rose, \$371.54; F. X. R. Trepanier, \$564.27.
- B Payments *re* various boards and inquiries under the Industrial Disputes Investigation Act.

Vote 104 *Labour Gazette* and other Publications authorized by the Department of Labour Act

	Estimates	Allotments	Expenditures
Salaries.	10,740 00	12,538 00	12,477 97
<i>Labour Gazette</i> Correspondents.	6,360 00	6,042 00	6,005 00
Cost of Living Bonus and Other Pay-list Items.	1,145 00	1,825 00	1,823 08
A Printing and Binding.	45,000 00	43,190 00	41,560 34
Stationery and Supplies.	500 00	150 00	39 44
Sundries.	200 00	200 00	38 49
	<u>\$ 63,945 00</u>	<u>\$ 63,945 00</u>	<u>\$ 61,944 32</u>

Payments were for expenses in connection with the publication and distribution of the *Labour Gazette* and other bulletins, as provided in the Labour Department Act, c. 111, R.S.

As of March 31, 1945, there were 47 salaried employees, including 41 *Labour Gazette* Correspondents, being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements but do not include cost of living bonus. R. L. Mainwaring, \$2,520; H. J. Walker, \$3,900.

- A Payments were made to the Department of Public Printing and Stationery.

Vote 105 Vocational Training Co-ordination Act, 1942—Payments to Provinces under Agreements respecting Youth Training, including undischarged commitments of previous years

	Estimates	Allotments	Expenditures
Prince Edward Island.		10,000 00	8,236 66
Nova Scotia.		20,000 00	15,326 33
New Brunswick.		27,500 00	22,292 87
Quebec.		169,000 00	168,241 36
Ontario.		60,000 00	
Manitoba.		15,000 00	1,660 87
Saskatchewan.		35,000 00	22,089 87
Alberta.		45,000 00	16,325 15
British Columbia.		40,000 00	39,771 77
Unallotted.		78,500 00	
	<u>\$ 500,000 00</u>	<u>\$ 500,000 00</u>	<u>\$ 293,944 88</u>

The amount of the above vote was not subdivided in the Estimates details; the allotments were authorized by P.C. 46/3275, May 3, 1944, and amendments.

This vote provides for payments to the Provinces, including undischarged commitments, under agreements between the Dominion and the Provinces, entered into under the provisions of the Vocational Training Co-ordination Act, c. 34, 1942, for training to fit persons for employment in agriculture, forestry, commerce or in any other primary or secondary industry in Canada for the purpose of contributing to the efficient prosecution of the war, and for the continuation of approved projects formerly carried on under the Youth Training Act, c. 35, 1939.

Vote 106 Vocational Training Co-ordination Act, 1942—Expenses of Advisory Council. 5,000 00

Expenditures. \$ 3,697 78

The Vocational Training Co-ordination Act, c. 34, 1942, provides for the appointment of an Advisory Council to carry out investigations of questions relating to the operation of the Act and make reports and recommendations thereon.

This vote was for payment of travelling expenses and per diem allowances of the members of the Council who serve without salary. The following members in receipt of remuneration on a per diem basis of \$10 were paid travelling expenses of \$300 or over: F. T. Fairey, \$524.08; G. F. McNally, \$452.45; B. G. Oxner, \$455.30.

Vote 487 Vocational Training Co-ordination Act, 1942—Dominion contribution toward apprenticeship training under Agreements with the Provinces

	Estimates	Allotments	Expenditures
Nova Scotia.		12,000 00	349 00
New Brunswick.		5,000 00	
Ontario.		20,000 00	6,043 00
Manitoba.		10,000 00	
Saskatchewan.		10,000 00	
Alberta.		10,000 00	
British Columbia.		2,500 00	82 75
Unallotted.		180,500 00	
	<u>\$ 250,000 00</u>	<u>\$ 250,000 00</u>	<u>\$ 6,474 75</u>

The amount of the above vote was not subdivided in the Estimates details; the allotments were authorized by P.C. 5184, July 7, 1944.

The vote provides for payments to the Provinces under agreements between the Dominion and the Provinces, entered into under the provisions of the Vocational Training Co-ordination Act, c. 34, 1942, for the training of persons discharged from the Armed Forces and also workers from munition plants for the purpose of ensuring an adequate supply of skilled tradesmen for Canadian industries.

Technical Education Act, c. 193, R.S.—Payments to the Province of Manitoba for encouragement of Technical Education. \$ 25,061 71

The Technical Education Act, c. 193, R.S., as amended, provides for payment to the Provinces for the purpose of promoting and assisting technical education, subject to the Provinces fulfilling certain conditions. Commitments under agreements entered into with all Provinces other than the Province of Manitoba have been discharged.

Vote 488 International Labour Conference. 20,000 00
Expenditures. \$ 16,420 11

P.C. 878, February 18, 1944, authorized the participation of Canada in the International Labour Conference of the International Labour Organization of the League of Nations, established under the Labour Part of the Treaties of Peace, held at Philadelphia, U.S.A., in April, 1944.

This vote provided for the expenses and allowances of the delegates and advisors in attendance at the Conference.

Travelling expenses of \$300 or over were paid to: E. D'Arcy, \$306.12; G. G. Greene (included under Vote 100); J. Mainwaring, \$407.90; Hon. H. Mitchell (included under Vote 100); E. Stangroom (included under Vote 107).

UNEMPLOYMENT INSURANCE ACT, 1940

Vote 107 Administration

	Estimates	Allotments	Expenditures
Salaries.	8,737,305 00	8,369,305 00	8,176,514 37
Cost of Living Bonus and Other Pay-list Items.	1,400,000 00	1,230,000 00	1,176,296 61
A Professional and Special Services.	40,000 00	165,000 00	149,844 63
B Commissions to Post Office Department.	300,000 00	275,000 00	266,280 29
C Printing and Stationery.	315,000 00	363,000 00	327,341 08
Supplies and Material.	5,000 00	800 00	166 30
D Unemployment Insurance Stamps.	50,000 00	31,200 00	24,766 56
E Unemployment Insurance Workers' Books.	75,000 00	75,000 00	58,196 02
F Travelling Expenses.	400,000 00	550,000 00	516,741 59
G Freight, Express and Cartage.	35,000 00	35,000 00	32,267 18
H Equipment.	150,000 00	220,000 00	136,934 46
I Telephones, Telegrams and Postage.	355,000 00	490,000 00	446,133 36
J Lands and Buildings.	35,000 00	100,000 00	70,777 98
K Rents.	480,000 00	523,000 00	492,940 06
L Advertising and Publicity.	135,000 00	75,000 00	67,907 24
M Miscellaneous and Current Expenses.	37,995 00	47,995 00	47,321 39
	<u>12,550,300 00</u>	<u>12,550,300 00</u>	<u>11,990,429 12</u>
Less proportion for National Selective Service (Special War)	7,175,150 00	7,175,150 00	6,877,802 17
	<u>\$5,375,150 00</u>	<u>\$5,375,150 00</u>	<u>\$5,112,626 95</u>

During the fiscal year 1944-45, the Unemployment Insurance Commission continued to administer certain phases of the National Selective Service program. Although the additional expenses incurred in carrying out this program were properly a charge to an allotment from the War Appropriation, it was found impossible to segregate the expenses as between Unemployment Insurance and National Selective Service activities because—(i) a considerable part of National Selective Service work would have been undertaken in the ordinary placement of workers; (ii) staff were engaged on both classes of work and did not devote their time exclusively to one or the other; and (iii) many of the new National Selective Service offices were operated by trained staff of the Unemployment Insurance Commission. In view of these circumstances, expenditures that were solely due to National Selective Service activities or to the work of the Unemployment Insurance Commission were charged accordingly and the remainder of the expenditures was charged originally to this vote and subsequently divided pro-rata between the two services; and the following details relate to both expenditures from this vote and the war allotment.

As of March 31, 1945, there were 6,392 salaried employees being paid from this vote and from the war allotment for National Selective Service. Those receiving salaries at annual rates of \$2,400 or over on that date, or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Trottier, L. J., Chief Commissioner.....	\$ 12,000 00	\$ 647 50	*Bradbury, E. R.....	3,000 00	1,056 36
Mitchell, A. M., Commissioner.....	8,000 00	687 52	*Bricault, A. C.....	3,600 00	1,497 92
Tallon, R. J., Commissioner.....	8,000 00	1,746 40	Brockington, H.....	3,000 00	461 80
Altimas, F. J.....	3,000 00		*Brousseau, V.....	2,520 00	
Anderson, G.....	3,800 00	523 86	Brown, C. A. C.....	3,000 00	
*Anderson, R. G.....	3,000 00		**Brown, R.....	4,500 00	370 68
*Archibald, W. G.....	2,700 00	512 98	Brownell, E. M.....	2,400 00	
Argyle, J. V.....	4,020 00		*Buckley, G. A.....	3,600 00	
Armstrong, L. G. (Dec. 10)	3,000 00		*Bullard, W.....	2,400 00	
Auger, E. H. (May 5)....	2,700 00		Butt, F. C.....	2,400 00	
Baillargeon, J. O.....	2,700 00	1,564 56	Butterfield, J. E.....	2,700 00	409 09
*Baird, H.....	3,300 00		Cabana, M.....	2,700 00	
Ball, H.....	2,700 00	1,007 67	Cale, R. A. G.....	3,000 00	1,409 13
Ball, R. W.....	2,760 00		Caloren, H. F.....	5,400 00	1,124 17
Banks, C. H.....	2,700 00		Campbell, M.....	2,700 00	
Barclay, R. G.....	4,920 00	1,282 84	*Carnill, W.....	3,600 00	
Barker, W. H.....	3,000 00	566 82	Carson, H. C.....	3,000 00	
Bartlett, L. M. T.....	2,400 00		Cartier, E. A.....	3,000 00	
Barton, D. M.....	2,400 00	1,247 11	Cartlidge, A. V.....	2,700 00	1,034 61
Barton, S.....	2,640 00		Caswell, A. M.....	2,700 00	
*Bate, R. M. J.....	2,700 00		Chales, C.....	2,400 00	
Beaudoin, O.....	2,400 00		Charbonneau, L.....	2,400 00	
Beauvais, J. E.....	3,000 00		*Charron, G. E.....	2,700 00	701 18
Beckingham, W. W.....	2,400 00		Chartier, M. E. (May 21)	2,400 00	
(transferred to Dept. of Veterans Affairs, Jan. 2)			Christie, D.....	2,700 00	
*Beckwith, E. R.....	3,000 00		Clarke, R. F.....	2,700 00	
Belec, A. J.....	2,400 00		Clarry, A. G.....	3,000 00	316 55
*Bellefeuille, J. C. M.....	2,400 00		Clegg, F. G. (July 13)....	2,640 00	347 58
Bergeron, R. (Jan. 9)....	2,400 00	1,113 93	Clendenning, C. A.....	3,600 00	
*Bergevin, L. M.....	3,000 00	592 12	Coghlan, J. J.....	2,700 00	308 85
Black, J. H.....	3,000 00	1,995 78	*Cole, C. M.....	3,000 00	1,584 65
Black, W. P.....	2,700 00		Coles, F. B.....	3,000 00	
Blanchard, B. R.....	2,400 00		*Collins, A. B.....	3,000 00	1,845 81
Bolduc, A. W.....	2,400 00	2,146 51	*Collins, G. S.....	3,000 00	
Bolduc, L.....	2,400 00		Compton, J. F.....	3,300 00	677 04
*Boucher, O.....	2,700 00		Condy, W. F.....	2,400 00	375 26
Bouthillier, A. J.....	3,600 00	368 08	*Connolly, T. L.....	2,700 00	486 94
Boyd, G. C. (May 1)....	3,000 00		Cook, I. M.....	2,640 00	1,500 60
Boyd, J. A.....	2,400 00		Cornell, E. R.....	3,000 00	
*Boyer, C. W.....	3,000 00		Cornez, J.....	2,520 00	767 73
Boyle, A. E.....	3,000 00	1,668 75	Cote, Andre.....	3,600 00	473 19
Brabant, L. G. H.....	2,520 00		Cote, A. W.....	2,400 00	458 63
			Cote, J. P.....	3,600 00	
			Cote, R. A.....	3,000 00	
			Coulson, L. F. D.....	2,640 00	517 79
			Coy, R. J.....	2,640 00	1,453 66
			Craig, V. A.....	2,700 00	381 90

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Crawford, C. C. (Oct. 6) ..	3,000 00		Filshie, J. W.	2,700 00	2,266 93
†Crosbie, T. C. (May 15) ..	3,200 00	417 32	Findlay, W. W.	2,400 00	
Crowcroft, A. A.	3,000 00	576 85	Fitzpatrick, R. C.	2,400 00	314 95
Cuff, W. G.	2,700 00		Fleet, H. E.	2,640 00	
Cullen, W. H.	2,520 00		*Fleury, J. O. L.	3,000 00	
Cumberford, J. (May 2) ..	3,000 00		Flint, C.	3,600 00	995 29
Cummings, B. W.	2,700 00	922 36	Forbes, S. H.	2,640 00	
*Cunningham, L. P.	2,400 00		*Fortier, E. H.	2,700 00	
Currey, N. M.	3,300 00	877 51	Foster, J. R.	2,640 00	347 30
*Curry, L. J.	3,300 00	896 77	*Foster, K. S.	2,400 00	1,253 01
Dalglish, A.	3,300 00		Foster, S. H.	2,400 00	776 23
Daly, W. J.	2,700 00		Foster, W. R.	2,700 00	841 89
Daniels, R. G.	2,700 00		Frame, A. E.	3,300 00	
Darling, C. (part time) ..	3,600 00		Fraser, D. J. (Feb. 12) ..	3,000 00	1,267 15
*Darracott, W. H. L.	3,300 00		Fraser, L. W.	2,700 00	395 92
Dauth, H. T.	3,000 00		Freeman, R. A.	2,700 00	1,701 64
Davidson, G. J.	3,000 00	610 96	*Gagne, A.	3,000 00	1,070 57
Davidson, M. A.	2,700 00	705 22	Gagnon, Dr. C. (Part time)	3,600 00	
Davis, S. G.	3,300 00		Galarneau, P. A.	2,700 00	558 25
Davidson, W.	3,000 00	2,046 21	Galbraith, A. C.	2,400 00	
Decarie, J. M. (July 7) ..	2,400 00		Gardiner, L. C. (June 20) .	2,700 00	
Decarie, M.	2,400 00	1,887 78	Gaudette, J. A. P. F.	2,640 00	371 64
de Lamezan, P.	2,400 00		Gelardie, A. J.	3,000 00	381 85
Delisle, J.	2,400 00	1,534 57	†George, A. (May 15)	3,600 00	557 64
Deraspe, A.	2,400 00		George, H. (Nov. 15)	2,400 00	
Desautels, G. D.	2,400 00		Gerry, E. W.	2,400 00	
Deschamps, O. Jr.	3,300 00		Gibbs, A. E. (Nov. 1)	3,000 00	
*Desjardins, H. A.	2,400 00		Gibson, M. M.	2,700 00	1,154 20
Deslauriers, J. P.	2,400 00		Gingras, G. F.	2,700 00	515 07
Desnoyers, N.	3,300 00	2,052 36	Girard, J. L.	2,400 00	321 65
Desormeaux, E. C.	4,020 00		Girardot, F. R.	3,000 00	558 14
Dickson, G. L. (Nov. 23) ..	2,700 00	515 69	Girouard, J. L. A.	2,640 00	563 50
*Dillon, E. M.	3,900 00	1,038 60	*Goodall, G. B.	2,400 00	
Dion, M.	2,640 00		Godman, H. E.	3,000 00	
Dionne, E. A.	3,300 00		*Goss, R. W.	2,400 00	991 63
Donnelly, J. E.	2,400 00	764 65	Goulden, A. E.	2,400 00	
Doughty, H.	3,300 00	1,735 52	*Gratton, R.	2,400 00	
*Downing, G. M.	3,000 00	1,186 69	Gravel, C. A. (Feb. 11) .	3,000 00	
Doyle, G. J. (Dec. 22) ..	2,400 00		Gravelly, T. G.	2,700 00	
Doyle, M. G.	2,400 00		Gray, J. E.	2,700 00	719 37
Dubrule, M.	2,400 00		Greenwod, A. G.	2,700 00	769 25
Dubuc, C.	3,180 00		(Jan. 3)		
Dubuc, E.	2,700 00		*Gregoire, A. H.	2,400 00	510 44
Duchesne, J. S.	2,400 00		*Grenier, P. L.	3,000 00	
Duff, H. O.	2,400 00	3,276 14	Groulx, R. H.	3,000 00	547 63
Dufour, P. A.	2,400 00	3,059 50	*Guay, J. T. M.	4,000 00	
Dugas, L.	3,000 00	533 59	*Guertin, M.	2,400 00	
Duncan, A. M.	3,300 00		Guevremont, R.	3,000 00	414 42
Duncan, J.	2,400 00		Guillot, J. A.	2,400 00	749 06
*Duncan, W.	3,300 00	1,208 21	Gunn, M. E.	2,400 00	
Dunham, A. G.	3,000 00	974 15	Guyon, H.	2,400 00	
Dutcher, H. K.	2,700 00	315 30	*Hall, C. L.	3,000 00	537 76
*Dwyer, J. F.	3,900 00	568 82	Hall, R. H.	2,700 00	360 30
Eadie, M.	3,000 00	363 62	Hamilton, A.	3,300 00	
Edmunds, G. L. (May 1) .	2,400 00		Hardisty, E. B.	2,400 00	
Elliott, E. F.	3,000 00		(Jan. 16)		
Emery, E. M. (June 16) ..	3,000 00		*Harris, J. C.	2,400 00	
*Ennis, H. R.	3,000 00		*Hartley, R. P.	4,500 00	2,730 37
Fabian, L. G.	3,000 00	1,964 99	Hayward, L. C.	2,400 00	
Fabyan, F. E.	2,700 00		(Jan. 7)		
*Farrell, W. W.	2,400 00		Heap, J. F.	2,760 00	1,280 92
*Farrow, T.	2,700 00		Heaps, A. A.	4,020 00	2,240 98†
Faulkner, M.	2,400 00	1,772 93	*Heffernan, J. G. P.	3,600 00	
Fennell, R. J.	3,000 00	1,630 76	Hekkama, H. D. (Jan. 3)	3,600 00	
Ferrier, A. R.	3,000 00		*Hetherington, W. I.	4,200 00	
			(Nov. 12)		

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Heuchan, G. E.	2,640 00	1,793 40	Lumsden, A. B.	3,000 00	1,003 86
*Hill, W. E.	2,760 00	1,184 30	Lumsden, G. J. S.	2,700 00	
*Hinchliffe, S. L.	2,400 00		†Lyon, J. E. (Feb. 16) ..	4,020 00	1,881 41
Hitchcock, F. C.	2,700 00		Lysecki, J. J.	3,000 00	640 15
Holmes, H. W.	2,700 00	1,806 70	MacAulay, P. N.	3,300 00	2,203 86
Holmes, W. M.	2,520 00		MacBride, M. H.	2,700 00	1,405 97
Hood, A. W.	2,400 00		MacCarthy, R.	2,400 00	
Hopper, R. J.	2,400 00		MacDonald, G. A.	3,000 00	
*Horrobin, W.	3,300 00		MacDonald, H. E.	3,000 00	
Hosken, S. G.	3,300 00	803 80	MacDonald, W. P.	2,400 00	329 34
Houghton, E. J.	2,700 00	1,136 63	*MacDonald, W. T.	2,640 00	
Howard, P. A.	2,520 00		(May 14)		
*Howden, C. B.	3,300 00	957 39	MacIntyre, T. C.	2,700 00	1,355 93
Hudson, C. R.	3,300 00	585 52	(Oct. 14)		
Hudson, H. C.	4,020 00	1,038 40	MacKenzie, J. K.	3,000 00	1,264 96
Hunter, H. (Nov. 16) ..	2,400 00	495 03	(Dec. 15)		
Hurtubise, V. D.	3,000 00	1,590 86	MacLean, A. B.	2,700 00	2,009 63
†Hyssop, W. J. (May 15)	3,200 00	510 10	MacNeill, J. C.	2,400 00	
Ireland, G.	2,700 00	1,180 86	MacPhail, L. L.	3,000 00	1,661 36
*Irving, A. J.	3,000 00		MacPhail, N. A.	2,400 00	1,475 36
Irwin, H. F. (Jan. 16) ..	3,000 00	1,053 42	(Nov. 15)		
Irwin, R. T.	3,000 00	1,609 63	MacVicar, G. D.	3,000 00	
Jackson, D. M.	3,000 00	1,230 55	Manary, A. V.	2,700 00	
Jackson, R. E.	2,520 00		Mangan, M. F.	3,000 00	1,033 10
Jamieson, W. B.	2,400 00	1,817 24	Marier, J.	3,000 00	728 66
Jarvis, F. J.	2,400 00	2,372 10	*Marion, J. R.	2,640 00	473 66
Jones, L. C.	2,400 00	408 60	Marion, R.	2,700 00	
*Jones, P. G.	3,300 00	860 77	*Marsh, K.	3,000 00	871 64
Joubert, E.	2,400 00		Martin, S. G.	2,760 00	526 96
Katz, J.	3,000 00		†Masson, P. A. (May 15)	3,600 00	
Keating, J. P.	3,000 00	893 99	Maxwell, D. G.	2,700 00	1,613 92
*Keetch, H.	3,300 00		Mayer, C. S.	2,400 00	
Kennedy, A. D. (July 1)	3,300 00		McCallum, J. D.	3,300 00	918 37
Kirkhouse, T. J. B.	3,000 00		*McCauley, G. A.	2,520 00	
(Nov. 1)			McClennan, L. W.	2,400 00	346 45
Knight, A. R.	2,400 00		McCunn, R. F.	2,400 00	333 10
Kristjansson, J. F.	3,000 00	808 48	†McDermott, H. C.	3,600 00	
Kyle, S. H.	2,400 00		(May 30)		
Laberge, E. P.	4,020 00	1,700 39	McDonald, H. A. (June 6)	2,400 00	
Lacoste, A.	2,400 00		McDougall, M. H.	2,700 00	671 95
Lacroix, J. C.	2,400 00		McFarquhar, C. C.	3,000 00	1,834 96
Laflamme, J. A.	2,700 00	1,137 33	*McGillivray, F. E.	2,400 00	
Lafleur, L. M. G.	2,400 00		McGregor, H.	2,700 00	416 86
Lafond, L. J.	3,000 00		*McGregor, J.	2,700 00	
Lafortune, T. J.	2,700 00		McGregor, K. R.	3,000 00	1,578 77
*Laframboise, J. R.	2,400 00	353 08	McIver, I. M.	2,400 00	1,423 22
Lahaie, G.	2,400 00		McKenna, D. J.	2,400 00	
Lamarre, N. G.	2,520 00		*McKinstry, W. M.	4,500 00	2,196 81
Landon, C.	3,000 00	364 68	*McLachlan, A. D.	2,700 00	
*Langevin, J. I.	2,640 00	392 61	(Nov. 11)		
Lariviere, E. C. (June 1)	3,000 00		McLean, D. J.	2,400 00	
Larkin, S. V.	2,700 00	1,015 85	McLean, N. A.	2,400 00	
Larway, J. B.	2,700 00	1,568 13	McMehen, R. J.	2,400 00	1,760 58
Lashbrook, S. C.	2,400 00	2,108 94	McNeil, R. E.	3,000 00	2,186 19
Laurion, G.	3,000 00		McTaggart, R.	2,400 00	
Lavoie, E.	3,300 00	606 02	McTeer, W. S.	3,000 00	2,119 90
Lawson, G. F.	2,640 00	722 99	*Mellis, W. H. L.	2,400 00	
Leblanc, J. M.	2,400 00	863 98	Menard, A. J.	2,700 00	1,920 91
Lee, F. R.	3,000 00	896 47	*Merrill, E. L.	3,600 00	521 38
Lefebvre, J. L.	2,400 00	1,517 96	Merrithew, J. P.	2,700 00	691 38
*L'Heureux, J. (Feb. 23).	2,520 00		Metcalfe, V. H. (Aug. 21).	3,000 00	707 97
Little, W. H.	2,400 00	391 87	Mitchell, H. J. H.	2,700 00	1,172 06
Livingston, H. S.	2,400 00		Moden, E. G.	2,400 00	
Lockerby, G. J.	3,000 00	461 83	Moraw, W. C.	2,520 00	422 29
*Lough, G. A.	3,000 00		Morgan, M. R.	2,400 00	
Luders, T. C.	3,000 00	736 65			

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Morin, J. A.	2,400 00	677 79	Renwick, J. F. W.	3,000 00	
Morley, E. S.	2,400 00		(transferred to Depart-		
Morris, E. L.	2,640 00	2,207 87	ment of Munitions and		
*Mudge, C. A.	3,000 00		Supply, Dec. 15)		
*Munro, H. N.	2,700 00	2,316 70	*Renwick, J. W.	2,700 00	
Munro, J. F.	2,700 00	912 72	Retallack, N. M.	2,640 00	
Murphy, D. F.	2,400 00		Reynolds, M. (Mar. 21) ..	2,400 00	1,087 64
Murray, H. S.	2,400 00	1,697 63	Rheaut, A. (Jan. 11)	2,400 00	
Murray, N. R.	2,700 00	346 65	Richard, L. N.	2,400 00	
*Nash, T. H.	2,520 00		Richardson, H. R.	2,400 00	
Neal, E. S.	3,300 00	302 81	Richardson, W. E.	3,000 00	965 34
Nesbitt, R. H. (Feb. 3) ..	3,000 00		Robb, G. R.	2,400 00	
Newton, C. A.	2,400 00	1,047 06	Robert, R.	4,200 00	
Newton, N. F. (Dec. 16) ..	3,600 00		Roberts, W. M.	3,300 00	1,148 65
†Nicholson, J. C. (May 15)	3,000 00	1,120 89	Robertson, C. F.	2,400 00	
Nisbet, J. F.	3,000 00	533 71	Robertson, D. W.	2,400 00	
*Normandin, L. P.	2,520 00		Robillard, G. A. F.	2,400 00	
Odam, A. J.	3,120 00		Robinson, H. L.	3,000 00	
(transferred to Vote 100			Rogers, L. W.	2,400 00	
Oct. 1)			Ross, C. (Aug. 13)	3,000 00	
*O'Gorman, M. L.	3,000 00	1,371 20	Ross, R.	2,700 00	315 60
O'Malley, W. C. (July 14)	3,000 00		Ross, W. E.	3,000 00	
Ord, G. L.	2,640 00		Rous, M. E.	3,000 00	584 11
†Ortiz, H. T. (May 15) ...	3,600 00		Rousseau, E.	2,700 00	1,567 31
Ouimet, A. L.	2,400 00		*Roy, J. S.	3,000 00	1,510 34
*Ovenden, H. D. E.	2,400 00		Roy, Pierre.	2,400 00	
Paisley, E. W. M.	2,880 00		Russell, W. J.	3,000 00	
Paradis, G. E.	2,700 00		*Rutherford, W. K.	4,500 00	655 14
Parent, J. G. R.	3,000 00		*Ryan, J. P.	3,300 00	
Parker, M. E. S. (Mar. 16)	2,700 00		*Ryan, W. J.	3,000 00	
*Parkinson, T.	3,300 00	748 84	Ryde, J. A. N.	2,400 00	
Paterson, W. G.	2,520 00		Sabourin, P. H. (Aug. 9) ..	2,400 00	
*Paton, R. K.	2,700 00	315 95	St. Onge, H. E.	3,000 00	
Peck, J. C.	2,700 00		Sauve, J. H.	2,400 00	
Peers, A.	2,700 00	539 67	Savignac, R.	2,400 00	
Pelletier, A.	2,400 00	410 79	Scholes, E.	2,400 00	1,806 78
*Perry, H. L.	3,900 00	619 94	*Seguin, J. E. G.	2,700 00	
*Phelan, V. C.	4,920 00	325 29†	*Selkirk, W. A.	3,000 00	
*Phillips, T. A.	3,000 00	2,047 42	Severs, H. S.	2,400 00	
*Picard, S.	3,720 00		Sewell, F. F.	2,400 00	
Pickard, H. G. (Dec. 27) ..	3,000 00		Sharpe, G. C. (May 10) ...	3,900 00	
Pippy, W. H.	2,400 00	697 53	*Sharpe, O. A.	3,000 00	423 00
Plunkett, A. H. (June 9) ..	2,400 00		Sharrer, J. A.	3,000 00	
Pomfret, S. J.	2,700 00		*Shaw, O. J.	3,720 00	636 31
Pouliot, P. P. (Jan. 16) ...	2,400 00		Shaw, T. J.	2,400 00	
Pratt, A. V.	3,000 00	1,424 68	Shirley, H. C.	2,520 00	1,390 38
Pratt, R. F.	3,300 00		Sims, R. H.	2,640 00	
*Prefontaine, J. A.	2,700 00	662 14	Sinfield, E. W.	3,300 00	363 19
*Prefontaine, L.	5,400 00	449 56	Sladen, R. V.	3,000 00	
*Preston, G. H. (Oct. 20) ..	2,400 00	539 73	Smith, A. G. (Sept. 17) ...	2,640 00	848 68
*Proctor, G. H.	2,700 00		Smith, A. N.	3,000 00	815 35
Putman, C. E.	2,400 00	323 80	Smith, C. E.	2,700 00	498 16
Quilty, B. J.	2,400 00	425 22	Smith, E. E.	3,000 00	398 53
*Quilty, S. P.	2,400 00		Smith, J. E.	2,400 00	1,104 49
Rackham, A.	2,520 00	546 24	*Smith, J. J.	2,700 00	
*Raper, C. S.	3,000 00	1,421 55	*Smith, M. C.	2,400 00	
Raper, D. B.	2,700 00		*Smitten, W.	3,000 00	1,735 50
*Reid, E. H. (May 4)	3,000 00		*Smyth, W. J. E.	2,520 00	
Reid, G. G. (Oct. 1)	3,000 00	354 39	Spicer, H. L. (Aug. 6)	2,400 00	313 54
Reid, G. P.	2,400 00		Sproule, P. M.	2,700 00	490 68
*Reid, H. N.	2,700 00		Stampe, F. R.	3,000 00	880 50
Reid, J. R. (Sept. 16)	2,400 00	701 09	**Stangroom, E.	4,500 00	1,008 14†
Relfh, H. S.	4,020 00	449 75	Steeves, D. D.	2,700 00	2,301 87
*Rene de Cotr�t, F. R.	3,000 00	2,030 41	*Stephenson, D. J.	3,300 00	
			*Stevenson, R.	2,400 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Stewart, W. I. (Jan. 26)...	2,400 00	601 98	Varley, J. H.....	2,700 00	739 99
*Stickle, W. G.....	2,520 00	420 85	Vincent, E. C. (Sept. 24) .	2,400 00	1,162 65
Stockan, I. H.....	2,880 00		Vogan, J. J.....	2,520 00	506 87
*Stone, W. G.....	2,400 00		*Waite, E. J.....	2,400 00	
*Stratton, H. C.....	3,300 00		*Walker, J. B.....	2,700 00	
*Street, G. E.....	3,000 00		Walsh, T. R.....	4,020 00	1,098 80
Stuart, S. H.....	3,000 00		Walters, G. K.....	2,400 00	
*Suffield, H. G.....	3,000 00	1,666 85	*Watt, R. N.....	2,400 00	
*Sullivan, B. G.....	5,400 00	1,608 09	*Wayling, G.	3,000 00	1,503 61
*Summers, M. R.....	2,400 00		*Welsh, E. A.....	2,700 00	
Tallon, J. G. S. (Apr. 16) .	2,400 00		*Welter, F. L.....	3,000 00	794 91
Tassie, J. S. G.....	2,520 00	401 23	*Wetherall, J. W.....	2,400 00	
*Temple, J. W.....	4,500 00	302 91	*White, F. J.....	4,500 00	2,382 77
Theriault, A.	3,000 00	974 81	*Whiting, E. V.....	2,400 00	
*Thomas, E. W.....	3,300 00		Whitten, J. W.....	2,400 00	1,050 17
*Thompson, H. J.....	2,400 00		Willard, F. L.....	3,000 00	
Toupin, J. P. A.....	2,400 00		Williams, E.	2,400 00	
Treleaven, K. N.....	3,000 00		Wilson, D. D.....	3,000 00	1,251 33
Tremblay, J.	3,000 00	1,302 62	Wilton, A.	3,300 00	860 55
*Trent, W. A. D.....	2,700 00	636 92	Winter, G. E.....	2,400 00	588 13
Trenwith, J. H. (July 1) ..	2,400 00		Womersley, W. W.....	2,400 00	
Trudelle, J. A.....	3,000 00	1,641 31	*Wood, A.	3,300 00	
Turley, T.	2,400 00	764 71	Wood, A.	3,300 00	
Tyrrell, G. (May 16)	2,700 00		Wood, D. S.....	2,700 00	372 25
Tyson, E.	2,400 00	1,538 81	Wood, James E.....	3,000 00	1,212 68
Urquhart, D.	3,000 00		*Wood, Joseph E.....	2,400 00	
Vallerand, J. G. (Dec. 1) ..	2,400 00	744 54	*Wright, S. C.....	3,000 00	544 82
Vandry, J. G.....	3,600 00		Yeager, C. A. (Oct. 1)	2,400 00	

**Part of salary charged to Vote 100.

†Transferred to War Allotment.

‡Travelling expenses paid all or in part from other accounts.

The following employees receiving salaries at annual rates of \$2,400 or over were receiving living allowances as at March 31, 1945, or date of discontinuance, at rates listed: N. F. Newton, \$600 (Dec. 16); E. V. Whiting, \$480.

During the fiscal year minor overpayments of salaries occurred, due, in practically all cases, to the fact that the necessary information with respect to the separation did not reach Treasury in time for the adjustment to be made. The Administration is endeavouring to secure repayment.

The following employees, whose salary rates were under \$2,400 on that date, were paid travelling expenses of \$300 or over: M. Ainslee, \$360.41; B. L. Albert, \$899.30; L. Albright, \$774.68; E. C. Anderson, \$345.11; H. Andrews, \$693; R. G. Annand, \$327.29; E. Arbour, \$410.94; H. C. Archambault, \$472.47; F. T. Armstrong, \$593.63; W. M. Ballantyne, \$790.97; P. O. Balthazar, \$375.85; J. E. Beach, \$1,253.27; L. R. Beaulieu, \$360.32; R. Beauregard, \$396.10; R. M. Beck, \$311.40; J. E. Belanger, \$438.29; G. Belle, \$355.55; F. Belliveau, \$482.17; J. D. Bernard, \$609.57; A. Berube, \$899.58; A. A. Blondin, \$819.10; T. E. Boivin, \$359.78; J. H. Bouchard, \$958.76; E. Boulay, \$471.14; R. R. J. Bourque, \$1,949.70; A. A. Brittain, \$433.79; H. A. Bruce, \$533.74; J. Burns, \$812.90; C. S. Butcher, \$547.35; C. N. Butler, \$358.38; H. S. Calver, \$923.85; E. G. Cannon, \$1,599.34; J. O. Carpentier, \$879.09; J. O. Chapdelaine, \$390.14; M. Chartray, \$350.26; H. Christin, \$411.12; H. L. Coles, \$571.28; H. T. Colpitts, \$464.90; H. B. Coristine, \$464.15; A. B. Cumming, \$432.17; E. A. Cyr, \$336.11; H. F. Dann, \$771.23; B. L. Davies, \$1,923.10; E. V. Dobson, \$754.79; J. P. Dorval, \$325.32; J. H. Double, \$656.96; P. G. Duckett, \$503.56; G. A. Duncan, \$484.40; L. V. Dunn, \$1,262.71; J. Dupre, \$449.19; W. Ego, \$486.90; J. Fenton, \$341.10; L. R. Forbes, \$1,038.12; C. M. Fox, \$769.67; G. H. B. Frere, \$541.18; A. O. Galarneau, \$674.07; H. Gascoyne, \$417; G. Gellibrand, \$537.30; J. A. Gendron, \$868.95; F. B. Gibson, \$332.22; S. C. Godden, \$532.63; D. W. Gray, \$1,234.70; H. Gregoire, \$914.90; A. Guthrie, \$329.79; A. Hamel, \$477.49; R. Hamilton, \$537.78; A. B. Handley, \$1,635.44; J. F. Hanley, \$307.15; H. R. Hare, \$742.71; J. E. Hebert, \$783.20; C. W. Heller, \$1,377.42; B. K. Hibbert, \$609.85; G. H. Hicking, \$355.32; J. G. Hill, \$346.70; E. Hogan, \$655.40; J. W. Hogben, \$300.89; V. Holliday, \$648.15; E. L. Horning, \$489.91; J. B. Howey, \$377.93; L. E. Hudon, \$375.30; A. E. Hunt, \$312.16; G. Hutchinson, \$571.25; F. W. Hyder, \$643.46; W. D. Johnston, \$327.59; I. P. Jollymore, \$691.95; J. V. Joly, \$445.25; A. Joncas, \$525.12; G. S. Jory, \$758.84; W. G. Kenyon, \$459.60; W. M. Kesson, \$344.98; A. C. D. King, \$717.75; C. D. Knowlton, \$877.71; R. Laforest, \$627.65; L. Lafrance, \$534.02; B. Lahaie, \$325.38; R. Lark, \$1,050.35; F. Lauzier, \$402.06; J. A. Leblanc, \$1,215.17; M. Lefebvre, \$384.90; T. Lessard, \$334.97; F. J. Lote, \$1,050; J. G. Lush, \$565.85; J. F. MacDonald, \$794.52; R. H. MacDonald, \$1,185.41; A. L. MacDonnell, \$1,652.43; R. T. Mack, \$309.67; A. B. MacKay, \$432.52; F. E. MacKay, \$383.35; R. C. Madill, \$386.75; A. Mainville, \$382.13; R. Major, \$575.01; B. Mark, \$601.66; C. McCadden, \$564.95; A. L. McDonald, \$510.75; W. B. McFetridge, \$1,131.94; W. A. McGill, \$529.94; W. L. McLaren, \$525.29; D. McLaughlin, \$1,403.99; S. E. McLean, \$1,335.04; M. F. McMahon.

\$365.96; W. McMordie, \$463.75; E. Metivier, \$418.84; W. R. E. Miller, \$571.25; A. V. Milton, \$803.63; E. E. Mineau, \$508.60; N. C. Moore, \$1,065.96; L. A. Morache, \$366.83; B. C. Morrison, \$693.73; C. R. Morrison, \$582.30; J. T. Morton, \$533.91; L. R. Motard, \$1,069.75; W. D. Muirhead, \$1,042.37; J. B. Murley, \$593.63; R. Nadeau, \$365.83; W. S. Nairn, \$727.73; T. B. Nesbitt, \$564.05; G. E. Neville, \$803.29; L. A. Niblett, \$693.89; H. C. Nicholson, \$493.60; W. W. Nicholson, \$610.94; O. A. Noble, \$723.31; D. L. Norman, \$384.44; C. C. Ogilvie, \$372.04; H. M. O'Neil, \$645.39; W. Ouellette, \$866.72; D. Owen, \$427.60; E. F. Palmer, \$713.72; R. C. Panser, \$351.74; E. J. Parker, \$928.40; J. M. Parker, \$375.55; A. J. Parsons, \$573; C. N. Parsons, \$975.19; J. A. Potvin, \$406; E. B. Price, \$554.05; G. J. Primeau, \$386.42; G. H. Purdy, \$1,178.87; A. W. Quemby, \$417.50; T. B. Radford, \$420.05; W. Ramsay, \$921.82; G. E. L. Raymond, \$365.70; R. E. Read, \$837.35; E. W. Rederburg, \$344.55; R. V. Ricketts, \$908.51; R. Rivest, \$570.15; C. H. Robertson, \$657.74; E. Robitaille, \$1,143.90; A. L. Roop, \$816.08; J. P. Roy, \$949.75; H. J. Russell, \$517.78; R. B. Russell, \$1,632.66; R. H. Ruth, \$668.41; C. C. Ryan, \$980.33; D. Rymer, \$465.20; A. Sauve, \$506.75; C. E. Sawyers, \$437.55; G. H. Scott, \$909.20; B. K. Shade, \$402.85; A. E. Simmons, \$585.97; W. J. Simpson, \$498.04; R. R. Skinner, \$563.25; R. E. Slade, \$885.46; F. S. Smith, \$865.19; H. M. Snow, \$832.02; J. A. Stefure, \$434.95; W. V. Stocker, \$393.64; D. A. Stuart, \$697.72; R. Surette, \$1,047.90; J. S. Taylor, \$382; A. S. Thomas, \$356.01; H. P. Thoreson, \$429.40; E. J. K. Topley, \$1,075.44; T. E. Towers, \$1,061.95; A. Traboulsee, \$563.50; A. S. Trotter, \$513.10; J. M. L. Turcotte, \$616.93; T. R. Turner, \$1,615.36; J. E. Underhill, \$363.62; L. P. Verreault, \$338.90; M. Verrette, \$557.14; H. L. Viel, \$602.23; N. D. Walker, \$735.71; C. E. Wall, \$694.15; L. Warde, \$424.66; E. F. Webb, \$450.97; W. H. Wells, \$578.08; G. H. Whammond, \$657.88; C. A. White, \$549.39; W. D. Whittaker, \$940.47; W. E. Wilson, \$319.57; A. R. Wright, \$377.05; E. G. Yundt, \$414.10.

In addition to the above, travelling expenses of \$300 or over were paid to other than Commission employees as follows: C. E. Berg, \$941.15; Hon. L. Cannon, \$397.80; Hon. M. Dwyer, \$565.12; His Honour W. J. Lindal, \$724.26; J. F. MacMillan, \$422.20; F. F. Martel, \$303.52.

Salaries and wages were paid to casual employees as follows: for distribution of unemployment insurance books, benefit claims, and for compilation of head office master index, \$112,247.43; caretakers paid through Department of Public Works, \$45,036.76; replacement of employees on military leave, \$52,117.09.

A Legal fees, \$4,788.24; medical fees, at \$1 each from April 1 to June 30, 1944 and at \$3 each from July 1, 1944 under authority of P.C. 2/6795 of August 26, 1943, for examinations of workers subject to compulsory transfer under National Selective Service Civilian Regulations, \$79,201; fees for personnel of Courts of Referees and Unemployment Insurance Advisory Committee, \$25,282.11; Canadian Corps of Commissioners for services rendered in Local and Regional Offices, \$40,113.91; miscellaneous professional and other special services, \$459.37.

B Commissions were paid under authority of P.C. 114/5687, July 2, 1942 at the rate of 6/10ths of one per cent of sales of stamps and meter impressions. Payments for 1944-45 of commissions on total sales of \$44,380,048.01 amounted to \$266,280.29.

C Payments amounting to \$3,160.48 were made through the Department of Public Works. Payments made to the Department of Public Printing and Stationery amounted to \$323,149.48.

D Payments were made to the Canadian Bank Note Co., Ltd.

E Payments were made to the Department of Public Printing and Stationery.

F Includes travelling expenses for other than government employees, \$8,092.80; per diem allowances, including reimbursement for time lost, \$3,127.14; bus and street car fares, \$12,947.78; and accountable advances, \$95.60. The latter represent advances for travel made to former employees which are to be accounted for in 1945-46.

G Expenditures include: air transportation of goods, \$165.05; freight and express, \$27,030.93; cartage, \$5,053.15. Suppliers receiving \$5,000 or more: Canadian National Express, \$15,939.42; Canadian Pacific Express Company, \$9,517.48.

H Acquisition of furniture, furnishings and fixtures, \$77,543.50; educational equipment, \$2,159.04; office equipment, \$48,828.87; and maintenance charges as follows: furniture, furnishings and fixtures, \$127.30; office equipment, \$8,269.55; equipment not specified, \$6.20. The foregoing expenditure includes \$71,440.30 paid through the Department of Public Works. Suppliers receiving \$5,000 or more: Canadian Public Booth Co., Ltd., \$34,915.33; The North American Bent Chair Co., Ltd., \$5,428.40; Snyders Ltd., \$7,478.35.

I Charges for various services were: telephone rentals, \$71,454.79; long distance telephone calls, \$74,480.17; telegrams, \$49,938.05; postage, \$250,214.61; messenger service, \$45.74. Suppliers receiving \$5,000 or more: Bell Telephone Company, \$75,673.05; British Columbia Telephone Company, \$13,509.56; Canadian National Telegraphs, \$31,057.87; Canadian Pacific Telegraphs, \$15,205.21; Dominion Government, Post Office Department, \$250,214.61; Manitoba Telephone System, \$8,757.61; Maritimes Telephone Company Ltd., \$9,519.85; New Brunswick Telephone Company Ltd., \$10,602.84; Department of Telephones, Saskatchewan, \$5,529.14.

J This expenditure includes payments of \$70,773.48 made through the Department of Public Works for repairs and alterations to structures. Buildings where repairs and alterations cost over \$2,000 were as follows: Montreal, Blumenthal Building, \$2,655.80, 1477 Cartier St., \$3,175, Insurance Exchange Building, \$3,726, 1859-Pie IX Blvd., \$4,570.16, Read Building, \$2,864.29; Quebec, Neptune Inn Building, \$2,900; Kitchener, Weber Block, \$2,166.10; London, 329 Richmond Street, \$3,017.31; Owen Sound, 925½ Second Avenue, \$2,304; Toronto, Keene Building, \$2,044.92; Winnipeg, Custom House, \$3,626.49. Alphonse Gratton Enr'g. received \$7,302.

K Consists of rent as follows: buildings, \$489,489.79; office equipment, \$3,370.77; office furniture and fixtures, \$79.50. This expenditure includes payments made through the Department of Public Works for rents, \$488,977.44. Suppliers receiving \$5,000 or more: Atlantic Utilities Ltd., \$15,099.94; Bank of Montreal, \$5,400; Beattie Cadillac Chevrolet Oldsmobile Ltd., \$12,955; Mrs. Rose Blumenthal, \$9,000; Edmonton Credit Co. Ltd., \$20,000; Granville Estates No. 2, \$14,209.56; John Bevan Hay, \$5,000; Hanson Bros. Realty Corporation, \$15,408; Holland Canada Mortgage Co. Ltd., \$7,235; Insurance Exchange Corporation Ltd., \$40,641.30; London Investments Ltd., \$6,500; National Trust Co. Ltd., \$5,041.94; E. S. Parker, \$11,636.92; Province of Manitoba, \$6,480; Read Building Ltd., \$15,525; J. J. Seguin, \$13,000; Spadina Investments Ltd., \$27,902.64; Stock Exchange Building Corporation Ltd., \$20,508; F. C. Tingley, \$6,180; Western Star Lodge No. 10, I.O.O.F., \$6,480.

L Consists of newspaper advertising and publicity, \$62,402.71; radio services, \$5,504.53. Suppliers receiving \$5,000 or more: National Film Board, \$11,381.38; R. C. Smith and Son Limited, \$47,858.64.

M Consists of heat, \$3,007.37; electricity, \$32,994.66; water (including water rates), \$4,271.30; laundry and towel service, \$195.63; subscriptions to newspapers and periodicals (including occasional individual purchases), \$2,124.61; Government Officers' Guarantee Fund, \$3,296.38; miscellaneous, \$1,407.49; and accountable advances, \$23.95. The latter represents petty cash advances for which a satisfactory accounting had not been made at the close of the fiscal year. They are to be accounted for in 1945-46. The expenditure includes payments made through the Department of Public Works as follows: heating, \$2,952.69; light and power, \$32,994.66; water, \$4,271.30; sundries, \$109.46.

Vote 108 Government's Contribution to the Unemployment Insurance Fund.....	15,000,000 00
Expenditures.....	\$12,746,179 30

The Government's contribution to the Unemployment Insurance Fund represents one-fifth of the aggregate credits to the fund by way of moneys received from (1) the sale of stamps, \$32,895,206.92; (2) contributions paid other than by stamps, \$30,944,678.32; and (3) fines and penalties exacted under Section 68 of the Unemployment Insurance Act, c. 44, 1940, \$2,041.02, after deducting from the said aggregate credits refunds of contributions made under the provisions of the Act, \$111,029.80.

Vote 109 Advances to Workers under Section 91 of the Act.....	\$ 50,000 00
Expenditures.....	nil

This vote was provided for the payment of advances of a recoverable nature to workers seeking employment under authority of Section 91 of the Unemployment Insurance Act, c. 44, 1940. No advances were made during the fiscal year 1944-45.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	\$ 3,683 32
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GENERAL

Transfer from Vote 68, Unforeseen Expenses (Department of Finance).....	\$ 500 00
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Grant towards defraying expenses of the Convention of the Trades and Labour Congress of Canada held in Toronto, October, 1944, as authorized by Treasury Board Minute T.263757B, June 24, 1944.

SPECIAL

Vote 110 To provide for Relief Projects (undischarged commitments).....	100,000 00
Expenditures.....	\$ 27,840 50

Under the provisions of the Relief Act, 1932, agreements were entered into with the Provinces, except Prince Edward Island, for the purpose of providing a measure of self-sustaining relief to families who would otherwise be in receipt of material aid by placing such families on the land. Renewal agreements under the Relief Acts of 1934, 1936 and 1940, provided for continuity of settlement made under former agreements and also for additional placement of families. In organized municipalities, the Dominion, Province and Municipality concerned each contributes one-third of the maximum amount provided under the agreements. In unorganized municipalities, the Dominion and the Province share equally in the expenditures.

The following amounts were paid to the Provinces: Quebec, \$27,488.87; Manitoba, \$351.63.

War Allotments and Expenditures

WAR

See Page		Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
CURRENT					
K-18	National Selective Service Program— Labour Supply—Administration...	720,470 00	675,827 91	1,041 93	1,904,993 81
K-19	National Registration—Admin- istration.....	357,250 00	335,157 71	23 86	1,260,977 21
K-19	Mobilization Division.....	3,037,000 00	3,019,431 53	584 84	8,191,755 84
K-21	Manpower Statistics Unit.....	202,340 00	189,894 66	11 19	351,572 86
K-21	Expenses in connection with work to be performed by the Unemploy- ment Insurance Commission.....	7,175,150 00	6,877,802 17	.....	13,470,179 43
K-22	War Emergency Training Program— Administration.....	40,460 00	34,840 15	6 20	117,467 71
K-22	Payments to the Provinces for Train- ing individuals for skilled or semi-skilled occupations con- nected with war work, including undischarged commitments of previous years.....	1,660,000 00	1,616,682 16	1,959 77	15,395,586 14
K-22	Payments to the Provinces for Training young men for aircraft manufacturing and as ground mechanics for the R.C.A.F. etc., including undischarged commit- ments of previous years.....	465,000 00	333,156 06	422 62	5,488,530 58
K-22	Vocational Training for discharged members of Canada's Armed Forces, including undischarged commit- ments of previous years.....	605,000 00	601,889 44	24 00	793,621 19
K-22	Job Instructor and Supervision Training Program, including un- discharged commitments of pre- vious years.....	6,000 00	2,878 09	.....	21,408 99
K-23	Personnel Management Training Program.....	12,250 00	4,559 84	.....	39,901 36
K-23	Wartime Bureau of Technical Per- sonnel—Accountable advances un- der conditions approved by the Governor in Council.....	175,100 00	162,471 52	.....	523,723 59
K-23	Industrial Production Co-operation Board—Administration.....	91,750 00	72,461 28	.....	72,461 28
K-24	National Joint Conference Board of the Construction Industry....	5,125 00	4,534 50	.....	8,932 77
K-24	National War Labour Board and Regional Boards.....	444,500 00	431,684 44	39 04	1,340,261 70
K-25	Wartime Labour Relations Board— Administration.....	103,250 00	89,451 89	.....	90,018 93
K-25	Western War Labour Board—Ad- ministration.....	20,780 00	18,832 45	.....	36,704 78
K-25	To provide for the production of films on the Dominion-Provincial War Emergency Training Pro- gram and training of personnel for the Armed Forces and post-war training.....	15,000 00	8,232 46	.....	8,232 46
K-25	To provide for the production of films on the Rehabilitation Train- ing Program in reference to the training of discharged personnel....	8,000 00	4,795 82	.....	4,795 82
K-25	To provide for payments to the National Film Board for educa- tional films for exhibition to in- dustrial plant employees.....	24,000 00	14,000 00	.....	38,000 00
K-26	Posters, Booklets and Circulars, etc., on safety measures and accident prevention.....	2,800 00	455 22	.....	455 22

See Page		Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
CURRENT—Concluded					
K-26	To provide for—				
	* (a) Grants to Universities to assist in meeting the increased cost of accelerating courses in medicine and dentistry				
	* (b) Financial assistance to students in medicine and dentistry, etc.	116,400 00	74,238 17	9,459 13	452,640 61
K-26	Payments to the Provinces under agreements with the Dominion in connection with the cost of organizing and operating, where necessary, Day Nurseries, Creches, Recreational Centres and like facilities	154,500 00	150,740 26	.....	253,881 55
K-26	Transportation Expenses of Members of the Armed Forces who have been granted harvest leave.	240,000 00	226,993 55	.....	226,993 55
K-27	Assistance to the Provinces in recruiting and placing labourers on Farms	500,000 00	482,435 40	7,610 73	993,652 60
K-27	Assistance to the Provinces in transporting labourers to farms.....	475,000 00	333,936 39		333,936 39
K-27	Expenses in connection with General Labour Transference in War Industries and Agriculture	500,000 00	491,249 27	22,203 34	867,028 62
K-28	Compulsory transfer of ex-coal mine workers from other industries back to the Coal Industry.....	75,000 00	69,941 47	278 44	168,180 47
K-29	Army Labour Annual Revolving Fund.....	400,000 00	385,190 46	.....	385,190 46
K-29	Prisoners of War Labour Projects Annual Revolving Fund	1 00			
K-30	Stabilization of Longshore Labour (Halifax, N.S.).....	700,000 00	670,100 62	.....	1,130,828 93
K-30	Co-ordination of shiploading and unloading operations at the Port of Halifax, N.S.....	163,710 00	134,245 30	13 00	228,406 78
K-30	To provide for expenses in connection with the Head of the Lakes Grain Handling Regulations.....	10,000 00	9,458 80	.....	9,458 80
K-30	* Removal of enemy aliens including Japanese Nationals and other persons of the Japanese race from the protected areas in British Columbia, etc.....	2,336,000 00	2,136,762 74	10,894 14	9,012,855 81
K-32	Japanese Wood Projects Annual Revolving Fund.....	1 00	.....	.....	170,960 06
	Total Current	20,841,837 00	19,664,331 73	54,572 23	63,393,596 30
	† Non-Current Allotments.....		.....	.....	1,086,522 51
					64,480,118 81
	Less: Miscellaneous War Revenues and other credits to date.....				1,106,490 79
	Total.....	\$20,841,837 00	\$19,664,331 73	\$ 54,572 23	\$63,373,628 02

* Complete title shown in following details.

† The details of these Allotments will be found in Public Accounts of previous years.

Allotment: National Selective Service Program—Labour Supply—Administration.....	720,470 00
Expenditures.....	\$ 675,827 91

This allotment was provided for expenses of administering the National Selective Service Regulations, P.C. 246, January 19, 1943, governing the utilization of manpower in the prosecution of the war by control of employment and placement of labour.

A distribution of expenditures follows: salaries, \$380,632.34; cost of living bonus, \$22,818.70; unemployment insurance, \$1,768; travelling expenses, \$64,158.43; communications, \$16,381.44; printing and stationery, \$29,087.31; advertising, \$90,705.57; expenses of the National Selective Service Advisory Board, \$2,752.50; miscellaneous, \$63,707.93. The Provinces were paid \$3,815.69 for the maintenance of dependents of persons performing alternative service.

As of March 31, 1945, there were 199 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Angus, W. G.....	\$ 3,600 00	\$ 372 15	Kennedy, G.....	2,400 00	
Aylesworth, M. (Feb. 1)...	2,400 00		Kerr, A. G.....	2,520 00	600 70†
Beaulne, E.	2,400 00		Laurion, G.	3,600 00	
Bedson, K. C. (Dec. 1)....	3,600 00		Lawrence, A. R.....	4,200 00	
Bell, G. L.....	3,600 00	4,122 32	MacAuley, M. (July 11)...	2,400 00	
Berry, R. B.....	3,600 00	560 54	MacKinnon, J. F.....	4,200 00	1,850 05
Blair, M. P.....	3,600 00	1,183 49	MacKinnon, M. M.....	3,000 00	933 93
Burns, C. W.....	4,200 00	3,712 70	MacLeod, J. W.....	4,200 00	420 00
Campbell, C. B.....	2,700 00	622 36	Martel, F. F.....	3,000 00	
Clendenning, C. A.....	3,600 00		Masson, P. A.....	4,000 00	
Cooper, N. R.....	3,600 00		McDermott, H. C. (Nov. 5)	4,000 00	
Cowell, J. B. (July 1)....	4,500 00	488 15	McNinch, A. S.....	3,000 00	
Crabb, H. P.....	2,700 00		Mills, H.	3,600 00	
Crosbie, T. C.....	3,600 00		Needham, C. F. (Sept. 7) ..	6,500 00	1,206 70
Cunningham, J. F.....	2,400 00	635 96	Nicholson, J. C. (Oct. 5)...	3,600 00	
David, D. V. (July 9)....	3,600 00		O'Neill, A. E.....	3,600 00	
Davidson, J.	2,880 00	2,309 82	Ortez, H. T. (Jan. 15)....	4,000 00	
Deslaurier, J. H.....	3,600 00	1,132 00	Parent, P. R.....	3,000 00	
DeVoin, J. L.....	3,000 00		Pelletier, J. W.....	3,000 00	1,800 75
Dupuis, H.	4,800 00	402 98	Periera, A.....	3,600 00	
Dwyer, M.	4,500 00	2,573 97	Perrault, T. R.....	3,000 00	
Eaton, F.	4,500 00	1,131 54	Pickersgill, T. B.....	5,100 00	1,106 52
George, A.	4,200 00	2,409 51	Ritchie, G.	3,600 00	483 32
Gill, H.	2,400 00	918 56	Roberge, J. L. S.....	4,000 00	
Glackmeyer, C. E.....	2,800 00		Robinson, C. C.....	3,600 00	
Goulet, P.	7,000 00	749 15	Ross, Sheldon.....	5,100 00	350 30
Greenwood, W. B. (Mar. 5)	3,600 00	853 58	Salton, A. E. (Jan. 15)....	2,520 00	
Grier, M.	3,000 00	483 05	Scott, W.	5,400 00	1,145 82
*Hare, H. R.....	3,780 00		Smelts, F.	2,700 00	
Haythorne, G. V.....	5,800 00	1,860 00	*Stuchen, P.	2,820 00	
Henderson, R. K.....	3,600 00	917 09	Symonds, C. S.....	3,000 00	1,329 70
Henley, C. S.....	3,600 00	1,841 77	Thomas, J. D.....	4,200 00	800 95
Hereford, F. M.....	3,600 00		Thompson, G. E.....	2,400 00	
Hereford, H.	6,500 00		Westman, L. E.....	6,000 00	3,139 10
Hinchey, R. S.....	3,000 00	1,731 07	Wodlinger, D. B. (Jan. 1) ..	3,600 00	349 10
Hyssop, W. J.....	3,600 00		Wood, B. F.....	6,500 00	601 34

† Including travelling expenses paid from Vote 100.

E. Butterfield, whose salary rate was under \$2,400 on that date, was paid travelling expenses of \$1,648.13.

Travelling expenses paid to A. MacNamara are included under Vote 100.

The following members of the National Selective Service Advisory Board, the University Advisory Board and members of a Standing Committee, who served without salary or on a per diem basis of \$15, plus actual and reasonable living expenses when absent from their places of residence in connection with their duties, received travelling and living expenses of \$300 or over: C. W. Foster, \$532.35; E. N. Griggs, \$322.47; E. Ingles, \$423.05; E. R. Jarmain, \$1,169.61; E. Kitchen, \$338.20; P. D. McArthur, \$374.40; E. J. Quinn, \$335.96; R. E. Shaul, \$423.80; J. S. Thomson, \$511.41; R. Turnbull, \$414.40.

The following employees, who served without remuneration but received actual and reasonable travelling and living expenses to conduct surveys of the base metal and gold mining industries across Canada, were paid travelling and living expenses of \$300 or over: R. Basserman, \$372.06; J. M. Eakins, \$846.49.

S. H. McLaren, whose salary was paid by the Department of Finance (Vote 65, To provide for the expenses of the Comptroller of the Treasury's Office), was receiving a war duties supplement of \$1,560.

Suppliers receiving \$5,000 or more: Bell Telephone Company of Canada, \$9,820.84; Dominion Government, Department of Public Printing and Stationery, \$29,087.31, National Film Board, \$5,219.42; Mighl Directories, \$5,370; R.C.A. Victor Company Ltd., \$14,996.50; R. C. Smith & Son, Limited, \$49,183.30.

Allotment: National Selective Service Program—National Registration—Administration . . .	357,250 00
Expenditures	\$ 335,157 71

This allotment was provided for expenses of maintaining a registry of manpower and womanpower to assist in the control and placement of labour under the National Selective Service Civilian Regulations, P.C. 246, January 19, 1943. The registry includes records compiled by National Registration under the National War Services Act, c. 22, 1940, which were transferred from the Department of National War Services to the Department of Labour by P.C. 2253, March 21, 1942.

A distribution of expenditures follows: salaries, \$273,967.52; cost of living bonus, \$43,526.02; unemployment insurance, \$3,891.50; travelling expenses, \$58.11; communications, \$1,342.10; printing, stationery, equipment and supplies, \$6,657.18; cartage, freight and express, \$138.25; advertising, \$151.30; miscellaneous, \$5,425.73.

As of March 31, 1945, there were 293 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: W. S. Boyd, \$3,000; J. K. Houston, \$3,600.

J. K. Houston received travelling expenses of \$1,000.50.

Suppliers receiving \$5,000 or more: Department of Public Printing and Stationery, \$6,657.18.

Allotment: National Selective Service Program—Mobilization Division	3,037,000 00
Expenditures	\$3,019,431 53

A distribution of expenditures follows:

Salaries	1,532,269 91
Cost of living bonus	275,323 95
Unemployment Insurance	21,045 37
Travelling expenses	81,610 83
Communications	29,744 91
Printing and Stationery	100,989 94
Fees and Allowances	142,681 75
A Transportation of recruits	414,304 17
B Meals and lodgings of recruits	103,733 51
C Medical Examinations	125,662 00
Advertising	50,108 86
D Miscellaneous	141,956 33
	<hr/>
	\$3,019,431 53

This allotment was provided for expenses of administering the National Selective Service Mobilization Regulations, P.C. 10924, December 1, 1942, as amended. These regulations govern the selection of men for military training, special duty with the R.C.M.P., or placement in alternative service in lieu of military training and the establishment of Mobilization Boards to adjudicate upon applications for postponement orders.

Expenses were as follows: Ottawa Headquarters, \$273,829.30; London, \$139,555.82; Toronto, \$449,519.98; Kingston, \$110,284.07; Port Arthur, \$48,129.07; Montreal, \$625,912.60; Quebec, \$463,302.44; Halifax, \$106,582.06; Saint John, \$118,031.99; Charlottetown, \$23,289.26; Winnipeg, \$121,364.92; Vancouver, \$214,991.19; Regina, \$165,730.12; Edmonton, \$155,908.71.

As of March 31, 1945, there were 1,291 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates do not include cost of living bonus. Dates of separation are shown in parentheses.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bergeron, L.	\$ 2,520 00		McAllister, R.	3,600 00	
Burbridge, K. J.	3,900 00		McDonell, L.	4,020 00	493 10
Burris, M. G.	2,400 00		McGregor, R. R. (Aug. 1)	3,900 00	
Butler, J.	2,700 00		McLeod, P. A.	3,900 00	
Caron, G. (July 19)	3,000 00		McPherson, C. D.	4,020 00	737 50
Christie, H. H. (Mar. 20) .	5,000 00	\$ 369 85	McRae, J. S.	3,000 00	2,512 59
Davis, R. J.	3,600 00	1,496 01	Meath, H. M. (Nov. 13) ..	2,520 00	322 20
Deas, G. (May 7)	3,600 00		Mills, C. V.	4,080 00	
Desaulnier, R.	3,600 00		Mingo, E.	3,900 00	
English, R.	4,200 00	957 90	Mooney, E. J.	3,900 00	992 60
Farquharson, W. O.	3,600 00		Pare, J. H. (Sept. 1)	4,200 00	325 36
Gagnon, H. L. (June 1) ...	2,700 00		Parry, G. O.	4,200 00	
Harris, A. B.	3,900 00	563 35	Patrick, W. G.	3,000 00	
Henning, W. J.	2,520 00		Pennock, C. G.	4,020 00	750 01
Henry, C. J. (July 27)	3,900 00		Pinsonnault, R.	2,520 00	
Hooper, J. P.	3,600 00		Rainville, R.	4,080 00	
Lachance, J. H. (Oct. 15) .	3,000 00	890 03	Ranger, R.	5,400 00	1,577 84
Laferriere, A. (Oct. 15) ...	3,000 00	1,052 73	Reeves, R.	3,600 00	
Laferriere, P. (Oct. 15) ...	3,000 00	1,064 86	Rodier, P. E.	4,020 00	1,884 57
Lamoureux, L.	4,200 00		Smailes, F.	2,400 00	
Lyons, A. C.	4,200 00	619 36	Stone, F. A.	2,400 00	1,114 46
MacDonald, M.	2,400 00		Sutherland, S. M. (Aug. 11)	2,520 00	
MacNeil, N. M.	3,600 00		Tache, A. de Gaspé	4,500 00	863 75
Mailly, L. P.	4,200 00	1,725 94	Thomas, W. R.	3,600 00	1,245 79
Marchessault, B. (July 8) .	3,000 00		Wadge, H. W.	3,600 00	
Martin, L.	3,000 00	559 75	Wilson, F. C.	4,020 00	
Martin, W. A.	3,900 00		Wright, M. W.	3,000 00	

The following employees, whose salary rates were under \$2,400 on that date or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: W. C. Arnold, \$1,133.71; E. G. Bjarnason, \$671.02; S. J. Chagnon, \$502.60; E. W. Edwards, \$353.45; L. C. Marciel, \$324.05; N. R. McArthur, \$1,346.33; S. H. McLaren (included under Vote 65, Department of Finance).

Excepting the chairman and other members of the Judiciary, who, being judges of the Courts, served without remuneration, members of the Mobilization Boards were paid a fee of \$15 a day, or portion thereof, plus living expenses not to exceed \$10 per day, and transportation expenses when absent from their places of residence while engaged on the business of the Boards. Judges were paid \$10 a day living allowance, plus transportation expenses, while attending at incorporated cities, and \$6 a day, plus transportation expenses elsewhere.

The following table shows members who were paid (a) fees and allowances of \$1,000 or over, and (b) travelling expenses of \$300 or over:

	Fees and allowances	Travelling expenses		Fees and allowances	Travelling expenses
Barclay, C.	\$ 2,225 00	\$ 821 35	McCammon, N. L.	1,005 00	
Barnard, T. A.	4,365 00	1,276 35	McCool, C. W.	4,338 75	2,583 01
Barr, C. H.	1,965 00		McGovern, A.	3,157 50	
Becker, C.	2,452 50		Melvin, G. R.	1,170 00	
Bissell, W. A.	4,365 00	2,011 45	Merrill, H.	3,885 00	
Blakeman, F. W.	2,585 00	391 73	Messier, F.	3,225 00	1,790 20
Browning, E. S.	1,335 00	2,350 37	Meunier, S.	3,840 00	
Calder, H.	3,070 00	660 90	Moles, W. C.	2,510 00	
Carmichael, G. R.	4,290 00	2,638 88	Palmer, J. S.	4,665 00	2,605 92
Dumais, P.	3,806 25	2,129 90	Pare, J. H.	2,220 00	
Francis, M.	2,355 00		Paterson, A. D.	2,195 00	
Garden, J. C.	2,722 50		Perkins, J.	3,030 00	
Gascon, A.	3,817 50	609 70	Purtile, A. W.	3,990 00	
Gray, D. W.	1,235 00	383 75	Reid, R. G.	4,785 00	
Grieve, C.	4,185 00	1,852 10	Ridley, F. C.	3,165 00	816 20
Guilmet, J. A.	2,287 50		Roberge, J. L. S.	1,200 00	
Heney, T. B.	2,242 00		Robichaud, L.	1,428 75	1,211 70
Hugill, J. W.	4,680 00		Robinson, W. G.	4,687 50	1,295 70
Lajoie, Hon. L.	3,705 00	3,660 55	Scott, R. S.	3,510 00	
McLaren, J. R.	1,593 75	624 13	Smith, V. E.	4,515 00	
Mason, D. H. C.	1,747 50		Thomson, J. B.	4,222 50	
			Welch, A. R.	2,377 50	1,366 79

The following members of the Boards, serving with remuneration who received less than \$1,000, were paid travelling and living expenses of \$300 or over: F. N. Alyea, \$449.75; J. A. de Blois, \$353.85; E. B. Feir, \$432.22; G. R. Holmes, \$307.68.

The following Judges serving the Boards without remuneration were paid travelling and living expenses of \$300 or over: J. E. Adamson, \$1,204; P. M. Anderson, \$1,431.60; A. Cochrane, \$2,426.35; K. L. Crowell, \$1,343.75; H. A. Fortier, \$4,180.30; L. G. Lewis, \$1,296.50; A. MacDonald, \$1,258.15; St. Clair Trainor, \$527.75.

A Transportation was effected by travelling warrants exchangeable for second class tickets. The average rate paid transportation companies was 1½ cents per mile. Payments were as follows: Canadian National Railways, \$191,086.28; Canadian Pacific Railway Co., \$168,799.39; Temiskaming and Northern Ontario Railway, \$8,685.39; miscellaneous transportation companies, \$45,733.11.

B Recruits were paid a subsistence allowance of 50 cents a meal for the number of meals that would normally be required for the period of their transportation, and a lodging allowance of \$1.25 for each night they had to spend at stop-over points.

C Men who were called for military training attended at their nearest physicians for medical examinations. For each examination and certificate of physical condition, a fee of \$3 (authorized by P.C. 41/5275, July 11, 1944) was paid.

D Legal fees and court costs in connection with infractions of the National Selective Service Mobilization regulations amounted to \$25,536.41.

Suppliers receiving \$5,000 or more: Associated Credit Bureau, \$18,510; Bell Telephone Company of Canada, \$12,342.53; Canadian National Telegraphs, \$6,686.60; Department of Public Printing and Stationery, \$100,989.54; Hooper, Holmes Bureau, \$31,452.50; Might Directories Ltd., \$6,650; R. C. Smith & Son, Limited, Toronto, \$36,958.81.

Allotment: National Selective Service Program—Manpower Statistics Unit.....	202,340 00
Expenditures.....	\$ 189,894 66

This allotment provided for payment of administrative expenses of the Manpower Statistics Unit which was established under the National Selective Service Civilian Regulations, P.C. 246, January 19, 1943. The unit was set up for the purpose of compiling data from the occupational history forms of persons in the armed services, from general surveys of employment, from specific surveys of employment in particular industries and from other special surveys such as registration of women and nurses and for the computation of figures dealing with placements, vacancies, etc., by type of industry.

A distribution of expenditures follows: salaries, \$128,817.21; cost of living bonus, \$19,902.15; unemployment insurance, \$1,687.42; travelling expenses, \$78.91; communications, \$11.61; printing and stationery, \$8,662.14; cartage, freight and express, \$105.77; machine rentals, \$29,524.50; miscellaneous, \$1,104.95.

As of March 31, 1945, there were 151 salaried employees being paid from this account. C. J. Sly was receiving a salary at an annual rate of \$2,520 inclusive of war duties supplement but exclusive of cost of living bonus on that date.

International Business Machines, Ltd., Toronto, was paid \$29,524.50.

Allotment: National Selective Service Program—Expenses in connection with work to be performed by the Unemployment Insurance Commission.....	7,175,150 00
Expenditures.....	\$6,877,802 17

A distribution of expenditures follows:

Salaries.....	4,824,143 50
Cost of Living Bonus and Other Pay-list Items.....	694,014 98
A Professional and Special Services.....	120,010 62
C Printing and Stationery.....	193,131 22
Supplies and Materials.....	98 16
F Travelling Expenses.....	304,877 55
G Freight, Express and Cartage.....	19,034 06
H Equipment.....	80,791 34
I Telephones, Telegrams and Postage.....	266,827 88
J Lands and Buildings.....	41,758 99
K Rents.....	290,834 61
L Advertising and Publicity.....	14,359 65
M Miscellaneous.....	27,919 61

\$6,877,802 17

This allotment was provided for the expenses of the development and administration of the National Selective Service Program approved by P.C. 2250, P.C. 2251 and P.C. 2254 of March 21, 1942. For reasons outlined thereunder, the usual details of the above expenditures are merged with those shown under Vote 107. Reference letters apply to comments on that Vote.

Allotment: War Emergency Training Program—Administration.....	40,460 00
Expenditures.....	\$ 34,840 15

This allotment was provided to pay administrative expenses of a war emergency training program for the purpose of training individuals for skilled or semi-skilled occupations connected with war work, and young men for aircraft manufacturing and as ground mechanics, including pre-enlistment education for air crew personnel; and of providing vocational training for discharged members of Canada's armed forces. The Provincial Governments directed the training and were reimbursed from the following three allotments for expenditures under agreements entered into with the Dominion Government.

A distribution of expenditures follows: salaries, \$25,813.33; cost of living bonus, \$1,551.63; unemployment insurance, \$69.58; travelling expenses, \$3,548.35; communications, \$501.77; printing and stationery, \$2,863.45; miscellaneous, \$492.04.

As of March 31, 1945, there were 11 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. J. H. Doidge, \$4,200; W. J. Gough, \$3,900; J. Lyon, \$3,900; G. K. Smith, \$3,600; R. F. Thompson, \$5,000.

Travelling expenses of \$300 or over were paid to: J. H. Doidge, \$1,066.53; G. K. Smith, \$1,275.35; R. F. Thompson, \$1,138.18.

Allotment: War Emergency Training Program—Payments to the Provinces for Training individuals for skilled or semi-skilled occupations connected with war work, including undischarged commitments of previous years.....	1,660,000 00
Expenditures.....	\$1,616,682 16

The following payments were made to the provinces: Nova Scotia, \$137,789.46; New Brunswick, \$87,068.12; Quebec, \$597,542.67; Ontario, \$481,763.89; Manitoba, \$17,704.17; Saskatchewan, \$102,716.62; Alberta, \$98,528.30; British Columbia, \$93,568.93.

Allotment: War Emergency Training Program—Payments to the Provinces for Training young men for aircraft manufacturing and as ground mechanics for the R.C.A.F., etc.; including undischarged commitments of previous years.....	465,000 00
Expenditures.....	\$ 333,156 06

The following payments were made to the provinces: Nova Scotia, \$297.60; New Brunswick, \$15,301.55; Quebec, \$74,979.94; Ontario, \$141,372.13; Manitoba, \$21,004.48; Saskatchewan, \$28,669.82; Alberta, \$26,772.14; British Columbia, \$24,758.40.

Allotment: Vocational Training for Discharged Members of Canada's Armed Forces, including undischarged commitments of previous years.....	605,000 00
Expenditures.....	\$ 601,889 44

The following payments were made to the provinces: Prince Edward Island, \$5,497.97; Nova Scotia, \$11,621.97; New Brunswick, \$32,606.20; Quebec, \$59,951.49; Ontario, \$169,467.78; Manitoba, \$68,322.04; Saskatchewan, \$80,710.63; Alberta, \$88,946.82; British Columbia, \$84,764.54.

Allotment: Job Instructor and Supervision Training Program, including undischarged commitments of previous years.....	6,000 00
Expenditures.....	\$ 2,878 09

P.C. 31/3546, April 30, 1942, as amended by P.C. 22/9776, October 28, 1942, authorized a program of Job Instructor Training for Canadian War Industries.

A distribution of expenditures follows: printing and stationery, \$2,553.09; miscellaneous, \$325.

Allotment: Personnel Management Training Program.....	12,250 00
Expenditures.....	\$ 4,559 84

P.C. 26/1840, March 10, 1942, authorized the Minister to enter into agreements with universities for the payment of reasonable costs of courses in the principles and practice of personnel management to aid, primarily, the war industries.

The following amounts were paid from this allotment: Dalhousie University, \$2,048.02; McGill University, \$127.17; University of Toronto, \$1,000; University of Manitoba, \$1,000; University of British Columbia, \$250.30; travelling expenses, \$134.35.

Allotment: Wartime Bureau of Technical Personnel—Accountable advances under conditions approved by the Governor in Council.....	175,100 00
Expenditures.....	\$ 162,471 52

P.C. 780 of February 12, 1941, authorized the establishment of the Wartime Bureau of Technical Personnel for the purpose of organizing the placement of technical personnel in war industries and co-operating with the Civil Service Commission in the placement of technical personnel in the government service. Notwithstanding the wording of this allotment, payments from it were not made to the Bureau as accountable advances but were made to individuals and firms for salaries and expenses in the usual manner.

A distribution of expenditures follows: salaries, \$140,314.28; cost of living bonus, \$6,292.39; unemployment insurance, \$503.47; travelling expenses, \$10,570.69; communications, \$2,299.85; printing and stationery, \$179.67; advertising, \$1,468.08; miscellaneous, \$843.09.

As of March 31, 1945, there were 57 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates do not include cost of living bonus. Dates of separation are shown in parentheses.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bartlett, J.	\$ 3,600 00		Haultain, R. M.	3,600 00	
Beland, C. E.	3,600 00		Herget, R. J.	3,600 00	
Bruce, V. N. (Dec. 1)	3,600 00		Kennedy, H. S.	3,600 00	
Burdett, G. H.	3,600 00		Lea, H. W.	6,000 00	2,503 52
Carroll, C. G.	3,600 00	\$ 345 86	MacPherson, H. M.	4,800 00	
Cassells, W. L.	4,200 00	488 72	McEwen, G. G.	3,600 00	
Cromwell, A. R.	3,600 00	494 97	Meredith, C. P. (Feb. 19)	3,600 00	
Cushing, W. W.	3,600 00	328 53	Mills, G. G.	4,200 00	580 29
Dymond, J. M.	5,400 00	447 74	Patterson, I. S.	4,800 00	
Frost, S. R. (Apr. 9)	2,500 00		Pratt, J. C.	4,200 00	
Garden, H. M. G.	3,600 00		Roxburgh, G. S.	3,600 00	469 70
Glover, T. S. (Feb. 1)	3,900 00	1,027 25	Snider, G. R.	3,600 00	
Gray, S. W.	3,000 00	583 11	Wedge, J. A.	3,600 00	
Harcourt, R. H.	3,600 00	464 06	Wyatt, D.	3,600 00	881 52

Allotment: Industrial Production Co-operation Board—Administration.....	91,750 00
Expenditures.....	\$ 72,461 28

This allotment was provided to cover the expenses of the Industrial Production Co-operation Board established under authority of P.C. 162, January 18, 1944, to promote and encourage the formation of labour-management committees to examine and consider means to improve and increase production in war industries.

A distribution of expenditures follows: salaries \$22,992.06; cost of living bonus, \$518.96; unemployment insurance, \$51.58; travelling expenses, \$10,763.23; communications, \$1,242.36; printing and stationery, \$5,221.59; advertising, \$31,386.23; miscellaneous, \$285.27.

As of March 31, 1945, there were 17 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates do not include cost of living bonus. Date of separation is shown in parenthesis. C. A. Baby, \$3,600; E. A. Collom, \$3,600; H. M. Cowan, \$3,600; A. Elson, \$3,600; A. S. Farrel, \$3,600; O. L. Lussier, \$3,600; J. Marlyn, \$2,680; J. A. McDonald, \$3,300 (Nov. 16); C. J. Richardson, \$3,000; N. D. Stuart, \$3,600; S. J. G. Walton, \$3,600; R. J. Zanettin, \$3,000.

Travelling expenses of \$300 or over were paid to: C. A. Baby, \$433.60; H. M. Cowan, \$384.09; E. Elson, \$605.20; A. C. Farrell, \$2,507.09; O. L. Lussier, \$741.13; J. A. McDonald, \$665.64; C. J. Richardson, \$1,704.01; H. R. Rutherford, \$533.40; H. A. Spence, \$1,939.51; N. D. Stuart, \$342.65.

Suppliers receiving \$5,000 or more: Department of Public Printing and Stationery, \$5,221.59.

Allotment: National Joint Conference Board of the Construction Industry.....	5,125 00
Expenditures.....	\$ 4,534 50

P.C. 31/1280, February 17, 1943, authorized this allotment to provide for expenses in assisting the National Joint Conference Board of the Construction Industry, an independent body whose functions are advisory and consultative rather than administrative, in the development and maintenance of procedure for the application of wage control regulations in the construction industry.

A distribution of expenditures follows: salaries, \$4,500; travelling expenses, \$34.50.

As of March 31, 1945, J. L. Kingston was receiving a salary at an annual rate of \$4,500.

Allotment: National War Labour Board and Regional Boards.....	444,500 00
Expenditures.....	\$ 431,684 44

The Wartime Wages Control Order was authorized by P.C. 5963, July 10, 1942, for the purpose of stabilizing wages at fair and reasonable rates and regulating the payment of the cost of living bonus. The National War Labour Board, consisting of representatives of employers and employees, was established to administer the Order.

A distribution of expenditures follows: salaries, \$325,456.98; cost of living bonus, \$22,539.05; unemployment insurance, \$1,760.96; travelling expenses, \$42,797.17; communications, \$11,679.15; printing and stationery, \$8,867.73; advertising, \$1,500.21; miscellaneous, \$17,083.19.

As of March 31, 1945, there were 159 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates do not include cost of living bonus. Dates of separation are shown in parentheses.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Alexander, R. N.	\$ 2,700 00		Leslie, J. C.	2,760 00	
Belanger, A.	3,000 00	\$ 498 84	Ley, W. H.	5,000 00	1,165 26
Bell, J. P.	5,000 00	421 81	MacDonald, V. C.	2,400 00	
Bendickson, H. E.	3,000 00	436 90	Margison, C.	3,000 00	
Cain, W. C.	3,000 00		McClelland, J. A.	8,000 00	
Davey, R. B.	3,000 00		McGeough, M. H.	4,000 00	1,042 49
Farmer, P.	4,500 00		McKinnon, J. A.	2,500 00	
Forgie, R.	2,400 00	528 18	Metzler, J. B.	2,500 00	
Germain, J. B.	6,000 00	982 38	Neilson, R. H.	6,000 00	
Gibb, E. B. (May 22)	2,520 00		Nie, R. A.	2,700 00	
Hague, R. H. (July 25) ...	3,000 00		Purcell, T. W.	2 400 00	
Henwood, G. B.	4,800 00		Pyle, D.	3,600 00	526 12
Hills, A. J.	4,200 00		Reid, K. H.	3,000 00	
Hollingsworth, G. A.	2,400 00	309 60	Roger, F. B.	2,460 00	
Howard, W. S.	2,400 00		Shaw, C.	3,000 00	
Hughes, C. J. A.	4,000 00	409 27	Smith, A. J.	3,600 00	
Ilsley, I.	4,000 00		Wilson, G. E. S. (Oct. 5) .	2,400 00	
Lalande, L.	10,000 00	2,272 97	Wilson, W. E.	4,500 00	
Lebrun, H. C.	3,500 00	783 41			

The following members of the National War Labour Board and Regional Boards serving on per diem bases of \$15 and \$25 were paid allowances of \$1,000 or over: J. A. Bell, \$5,175; L. S. Campbell, \$1,800; J. Corbett, \$1,515; E. N. Davis, \$1,927.50; S. E. Dinsmore, \$1,155; C. W. Findlow, \$1,577; W. Innes, \$1,102.50; J. F. Keen, \$1,170; G. H. Kirkpatrick, \$2,190; H. W. MacKay, \$1,845; H. Mills, \$1,550; E. Robson, \$1,695; C. M. Shaw, \$1,845; B. Showler, \$1,875; M. P. Susnar, \$2,220. Of these officials, those receiving travelling and living expenses of \$300 or over were: J. A. Bell, \$2,404.57; J. Corbett, \$721.40; E. N. Davis, \$1,505.25; S. E. Dinsmore, \$1,391.50; W. Innes, \$1,311.89; M. P. Susnar, \$1,929.49.

The following members of the Board serving on a per diem basis, who received allowances of less than \$1,000, were paid travelling and living expenses of \$300 or over: W. E. Brunskill, \$677.28; J. C. Cameron, \$793.35; W. E. Cocks, \$737.77; L. J. Corcoran, \$744.31; D. Curtis, \$485.16; H. D. Davis, \$302.95; J. M. Dessureault, \$360.20; R. F. Gould, \$334.32; P. Lessard, \$1,209.38; P. Marquette, \$747.03; T. R. McLagan, \$430.18; S. C. Miffen, \$793.16; A. W. Schwartz, \$313.20; L. Thibeault, \$635.35.

The following persons serving the Boards without remuneration were paid travelling and living expenses of \$300 or over: Hon. Mr. Justice M. B. Archibald, \$6,150.01 (including expenses authorized by P.C. 80/5000 of June 29, 1944); G. Hodge, \$3,752.17; Hon. H. Wright, \$432.35.

Suppliers receiving \$5,000 or more: Department of Public Printing and Stationery, \$8,867.73.

Allotment: Wartime Labour Relations Board—Administration.....	103,250 00
Expenditures.....	\$ 89,451 89

This allotment provided for the administrative expenses of the Wartime Labour Relations Board established under authority of P.C. 1003, February 17, 1944.

A distribution of expenditures follows: salaries, \$54,218.65; travelling expenses, \$24,362.64; communications, \$2,838.64; printing and stationery, \$1,923.92; miscellaneous, \$6,108.04.

Excepting the Chairman and Vice-Chairman, who, being Judges of the Courts, served without remuneration, each member of the Board was paid \$15 per day for each day engaged on the work of the Board, plus travelling and living expenses when absent from his place of residence.

The following members of the Board serving with remuneration were paid amounts of \$1,000 or over: B. Laskin, \$1,410; S. E. Richards, \$1,636.61; C. Wright, \$1,060.

The following Judges serving the Board without remuneration were paid travelling and living expenses of \$300 or over: J. N. Franceur, \$419.81; G. B. O'Connor, \$8,658.33 (including expenses authorized by P.C. 80/5000 of June 29, 1944).

Travelling and living expenses of \$300 or over were paid to: O. L. Boulanger, \$341.20; W. H. Browne, \$863.32; W. E. Brunskill, \$352.62; A. Deschamps, \$770.46; J. H. Harman, \$341.40; R. Harmegnies, \$1,218.10; S. C. Miffen, \$319.19; F. Molineux, \$789.01; H. Taylor, \$1,245.74; W. E. Wilson, \$304.82.

Under agreements, two-thirds of the Dominion and Provincial administrative expenses are to be borne by the Dominion and one-third by the Province concerned.

Allotment: Western War Labour Board—Administration.....	20,780 00
Expenditures.....	\$ 18,832 45

This allotment was provided to cover the expenses of the Western War Labour Board established under the provisions of P.C. 3870, May 17, 1943, to deal with matters respecting wage rates and employment conditions on defence projects in Alberta, British Columbia and the Yukon and Northwest Territories.

A distribution of expenditures follows: salaries, \$12,852.51; cost of living bonus, and other pay-list items, \$265.67; travelling expenses, \$5,380.07; sundries, \$334.20.

As of March 31, 1945, there were 2 salaried employees being paid from this account. V. J. Macklin was receiving a salary at an annual rate of \$3,000 on that date.

The following members of the Western War Labour Board serving on a per diem basis of \$15 or \$20 were paid amounts of \$1,000 or over: M. Ainslie, \$1,620; G. B. Henwood, \$1,900; J. F. Keen, \$3,450; H. G. MacDonald, \$1,117.

Travelling expenses of \$300 or over were paid to: J. F. Keen, \$4,135.18; V. J. Macklin, \$428.25.

Allotment: To provide for the production of films on the Dominion-Provincial War Emergency Training Program and training of personnel for the Armed Forces and post-war training.....	15,000 00
Expenditures.....	\$ 8,232 46

P.C. 53/9267, December 13, 1944, authorized this allotment to provide for the costs of production of such films by the National Film Board.

Allotment: To provide for the production of films on the Rehabilitation Training Program in reference to the training of discharged personnel.....	8,000 00
Expenditures.....	\$ 4,795 82

P.C. 53/9267, December 13, 1944, authorized this allotment to provide for the costs of production of such films by the National Film Board.

Allotment: To provide for payments to the National Film Board for educational films for exhibition to Industrial Plant employees.....	24,000 00
Expenditures.....	\$ 14,000 00

P.C. 40/7934, October 14, 1944, authorized this allotment to cover the cost of films produced by the National Film Board for exhibition to industrial plant employees, as part of an educational campaign to strengthen the morale of the workers.

Allotment: Posters, Booklets and Circulars, etc., on safety measures and accident prevention.....	2,800 00
Expenditures.....\$	455 22

P.C. 102/1647, March 9, 1945, authorized this allotment to cover the costs of preparing posters, booklets and circulars in connection with the educational campaign on industrial safety.

Allotment: To provide for:

(a) Grants to Universities to assist in meeting the increased cost of accelerating courses in medicine and dentistry, including undischarged commitments of previous years;	
(b) Financial assistance to students in medicine and dentistry ineligible for assistance under the existing Dominion-Provincial Student Aid Plan, who sign an agreement to enlist in the Active Service Armed Forces on graduation and to similar students in engineering and science who sign an agreement that on graduation they will make their services available to the National War Effort where required, either in the Armed Forces or in industry.....	116,400 00
Expenditures.....\$	74,238 17

This program was authorized by P.C. 27/4430, May 27, 1942, amended by P.C. 19/6073, July 14, 1942.

(a) Grants were made to the following Universities: Dalhousie, \$1,400; Laval, \$4,000; Montreal, \$4,000; McGill, \$9,000; Queen's, \$6,260.98; Toronto, \$16,725.36; Western Ontario, \$5,000; Saskatchewan, \$2,000; Alberta, \$9,000.

(b) The following amounts were paid to Universities and Provinces for assistance to students and administered by each participating university and province in accordance with agreements entered into with the Dominion: Universities: Dalhousie, \$9,241.83; Manitoba, \$2,510; Provinces: New Brunswick, \$650; Quebec, \$4,450.

Allotment: Payments to the Provinces under Agreements with the Dominion in connection with the cost of organizing and operating where necessary Day Nurseries, Creches, Recreation Centres and like facilities.....	154,500 00
Expenditures.....\$	150,740 26

P.C. 6242, July 20, 1942, authorized the Minister to enter into agreements with the provinces for the operation of day nurseries and creches for the care of children whose parents are engaged in war employment.

Payments were made to the provinces as follows: Quebec, \$29,481.70; Ontario, \$121,258.56.

Allotment: Transportation expenses of Members of the Armed Forces who have been granted harvest leave.....	240,000 00
Expenditures.....\$	226,993 55

P.C. 96/7505, September 27, 1944, and P.C. 40/9555, December 23, 1944, authorized this allotment to pay the cost of transporting to their places of employment members of the Armed Forces granted harvest leave in connection with the program for Assistance to the Provinces in Recruiting, Transporting and Placing Workers on farms.

Payments amounting to \$162,293.14 were made to transportation companies by the Department of National Defence—Army Services on a recoverable basis from the Department of Labour.

By an arrangement between the aforesaid Departments, certain designated personnel of the Armed Forces were granted up to 60 days harvest leave without pay or allowances, the cost of transportation to be borne by the soldier. In such cases, the soldier was reimbursed by the Department of Labour direct, upon submission of a claim for reimbursement signed by the claimant and duly certified by his Commanding Officer. Payments under this section amounted to \$64,700.41.

Under Dominion-Provincial Agreements to assist the provinces in the more effective organization of manpower in agriculture or other closely associated industries, the provinces agree to reimburse the Dominion for fifty per cent of the cost of transporting members of the armed forces within the province. Payments of Dominion claims received from the provinces are credited to this account.

Allotment: Assistance to the Provinces in Recruiting and Placing Labourers on farms.....	500,000 00
Expenditures.....	\$ 482,435 40

Under the terms of P.C. 3620, May 4, 1943, and P.C. 3492, May 12, 1944, the Dominion entered into agreements with the provinces by which the Provincial Governments would be reimbursed fifty per cent of the costs incurred in recruiting farm labourers, male or female, and transporting and placing them on farms within the province.

Payments to the provinces were made as follows: Prince Edward Island, \$3,512.90; Nova Scotia, \$14,999.13; New Brunswick, \$6,577.36; Quebec, \$20,890.54; Ontario, \$161,594.99; Manitoba, \$30,902.58; Saskatchewan, \$89,475.87; Alberta, \$70,330.19; British Columbia, \$60,625.85.

P.C. 3492, further provided that the Dominion pay the costs of general publicity to include newspaper and radio advertising, printing and mailing of circulars, posters, letters, etc., and the production and distribution of films, as deemed necessary for the successful operation of the farm labour program. Payments under this section amounted to \$23,525.99.

Suppliers receiving \$5,000 or more: Dominion Government, National Film Board, \$6,974.91; R. C. Smith & Son, Limited, Toronto, \$10,904.52.

Allotment: Assistance to the Provinces in transporting labourers to Farms.....	475,000 00
Expenditures.....	\$ 333,936 39

Under the terms of P.C. 3620, May 4, 1943, P.C. 3492, May 12, 1944, and P.C. 40/9555, December 28, 1944, the Dominion assumed the cost of transporting farm workers from one province to another, in order that they would be available for employment where most urgently required. Included in the expenditures is the cost of transporting 801 Western farm workers proceeding to Eastern Canada to assist in the harvest and 6,477 Eastern farm workers and university students proceeding to Western Canada for the same purpose. The full cost of the special harvest excursion fares was paid by the Dominion in the first instance, but a part of this cost was later refunded by the railways in accordance with their agreement to refund to the Dominion moneys realized from fares sold to labourers returning to the East at \$10 each and to the West at \$5 each.

Also included in the above amount is \$8.86, being refundable expenditures made on behalf of the Province of Nova Scotia and the Province of Quebec.

Allotment: Expenses in connection with General Labour Transference in War Industries and Agriculture.....	500,000 00
Expenditures.....	\$ 491,249 27

Under the National Selective Service Civilian Regulations, established by P.C. 246, January 19, 1943, as amended, the Dominion assumed the cost of moving workers needed to meet the demands of war industries and agriculture in cases where a sufficient supply of labour was not available locally.

Under the regulations, the cost of transportation of workers, their dependents and effects to and from such places of employment is advanced by the Dominion. If the worker remains in the employment for the period he was directed to remain or if, for reasons beyond his control, he was unable to enter it, he is deemed to have repaid the full amount of the advance. Otherwise, his indebtedness is reduced by \$5 for each week he remains in the new employment and the balance is repayable. Such advances may be paid to transportation companies rather than to the worker direct. The worker is also paid at the rate of forty cents per hour on the basis of an eight-hour day and six-day week during the time spent in travelling or during any period when he is requested to hold himself available for referral to employment....

In some instances, the Dominion pays the total transportation expenses. This includes expenses of alternative service workers, workers going to the Queen Charlotte Islands, and expenses, as far as the British Columbia border, for workers on the Prince Rupert Highway. Advances are also made to transportation companies for transportation of workers which are, by agreement, repayable by employers.

Advances may be made to defray living expenses during the first week of employment and to enable the purchase of the necessary work clothing, the maximum amount in each case having been set at \$15. These advances are recoverable from the first salary or wages earned.

At the discretion of the minister, supplementary weekly wage allowances of \$5 each and supplementary weekly separation allowances of \$7.50 each (the latter having been amended by P.C. 2454 of May 26, 1944, from \$5 each) may be paid either to the employee or to the employer on his behalf.

The expenditures comprise payments made on behalf of employees, \$476,288.26, and employers, \$14,961.01.
Industry—

Transportation Expenses:

Recoverable

Advances outstanding: Transportation of workers, \$180,547.85, their dependents, \$1,498.25 and effects, \$899.53, not yet accounted for by duration of employment.....	182,945 63
Payments to transportation companies on behalf of employers.....	14,961 01

Non-recoverable

Advances deemed to have been accounted for by duration of employment: Transportation of workers, \$73,576.14; their dependents, \$193.84, and effects, \$288.29.....	74,058 27
Alternative Service Workers.....	51,436 98
Workers proceeding to Queen Charlotte Islands.....	32,498 20
Workers on Prince Rupert Highway.....	14,906 07
Workers returning home.....	48,064 82

Other expenses:

Recoverable

Advances to workers for living expenses.....	293 01
Advances to workers for work clothing.....	174 79

Non-recoverable

Wages, loss of time.....	28 80
Separation Allowances.....	52,400 55
Supplementary Wage Allowances.....	4,130 41
Miscellaneous including charges for transportation of medically unfit.....	11,732 03

Agriculture—

Transportation expenses:

Alternative Service Workers.....	3,442 77
Farm Help.....	175 93

\$ 491,249 27

Allotment: Compulsory Transfer of Ex-Coal Mine Workers from other industries back to the Coal Industry.....	75,000 00
Expenditures.....	\$ 69,941 47

Under the terms of P.C. 246, January 19, 1943, P.C. 4092, May 17, 1943, and P.C. 6077, July 29, 1943, the Dominion assumed the cost of moving coal mine workers back to the coal industry.

Under such terms the cost of transportation of workers, their dependents and effects, together with the cost of necessary work clothing was advanced by the Dominion subject to repayment, provided that workers were deemed to have repaid to the Crown in respect of such advances five dollars for each week during which they remained in their new employment. Advances of this nature have been recorded and they are adjusted upon direction from the Administration.

The proviso with regard to work clothing was amended during the year by P.C. 2454, May 26, 1944 and advances for this purpose were to be repaid from first wages or salary earned by the employees or within such further period as the Selective Service Officer might allow.

Expenditures comprise:

Advances deemed to have been accounted for by duration of employment:

Transportation of workers, \$6,004.64; workers' families, \$2,635.34; effects, \$3,887.69; meals in transit, \$453.60.....	12,981 27
Work clothing	5,340 00
	<hr/>
	18,321 27
Separation allowances	41,291 62
Supplementary wage allowances	48 61
Wages, loss of time	3,685 70
	<hr/>
	63,347 20

Advances not yet accounted for by duration of employment:

Transportation of workers, \$2,892.34; workers' families, \$1,304; effects \$2,337.93	6,534 27
Work clothing	45 00
	<hr/>
	6,579 27
Work clothing advance not refunded by employee	15 00
	<hr/>
	66,941 47

\$69,941 47

Allotment: Army Labour Annual Revolving Fund.....	400,000 00
Expenditures.....	\$ 385,190 46

P.C. 6434, August 13, 1943, authorized a program for the use of the Armed Forces of Canada to provide for emergency farm labour needs throughout Canada.

An allotment was made from the War Appropriation to provide working capital for financing, by means of an annual revolving fund.

The expenditures represent payments to the Department of National Defence—Army Services for the costs of transportation, other travelling expenses and work clothing supplied to members of the armed forces who were granted farm leave on compassionate grounds, or were detailed for farm service, also the costs of transportation and travelling expenses of officers and other ranks detailed to assist in the maintenance of discipline.

Receipts from farmer-employers for the services of members of the armed forces assigned for farm service were credited to this account pending the submission of claims by the Department of National Defence—Army Services for the recovery of such amounts.

Allotment: Prisoners of War Labour Projects Annual Revolving Fund.....	\$ 1 00
Expenditures.....	nil

P.C. 2326, May 10, 1943, and other related Orders in Council (subsequently revoked and consolidated by P.C. 6495, August 18, 1944), authorized a program to utilize the services of prisoners of war in agriculture and other labour.

An allotment of \$225,000 was provided as working capital which, being in excess of requirements, was later reduced to the nominal sum of \$1. At the end of the fiscal year, the position of the fund, which was operated as an annual revolving account, showed an excess of moneys paid in over moneys paid out to the extent of \$625,681.91, which amount was transferred to Special Receipts, Cash Surplus from Operations.

A statement of receipts and payments for the year ended March 31, 1945 follows.

Receipts from employers of prisoners of war.....		3,835,088 42
Operating Expenses—		
Prisoners' Board	1,948,287 04	
Army Guards' Board	184,193 75	
Civilian Guards' Board	8,558 36	
Prisoners' Pay-rolls	736,311 59	
Civilian Guards' Wages	70,127 23	
Medical and Dental Fees	45,412 10	
Miscellaneous expenses	151,604 19	
		3,144,494 26
Administration Expenses—		
Salaries	41,215 73	
Travelling expenses	14,694 17	
Communications	1,806 11	
Vehicles	1,573 96	
Miscellaneous	5,622 28	
		64,912 25
		3,209,406 51
Excess of receipts over payments		\$ 625,681 91

As of March 31, 1945, there were 8 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Date of separation is shown in parenthesis. R. H. Davidson, \$5,100; C. P. Halliday, \$3,500 (Jan. 1).

Travelling expenses of \$300 or over were paid to: R. Black, \$440.63; J. D. Brown, \$458.68; R. H. Davidson, \$872.68; E. S. Doughty, \$2,284.04; W. E. Everson, \$366.05; R. S. W. Fordham, \$351.35; C. P. Halliday, \$506.30; A. K. Richter, \$302.50; R. H. Ross, \$671.85; A. Symes, \$839.74; A. Walton, \$449.14.

The cost of work clothing and transporting prisoners of war to and from work projects was paid by the Department of National Defence—Army Services and not charged against this allotment.

Allotment: Stabilization of Longshore Labour, Halifax, N.S.	700,000 00
Expenditures	\$ 670,100 62

P.C. 5161, June 25, 1943, authorized the Minister of Labour to provide and maintain a supply of longshore labour in the Port of Halifax adequate to its needs at all times; workers to receive a fixed minimum weekly wage in return for constant availability for loading and unloading operations.

Expenditures were for payment of deficiency pay to registered longshoremen and to members of the Reserve Labour Pool. Costs of administration were charged to War Allotment for Co-ordination of Ship loading and Unloading Operations at the Port of Halifax, N.S.

Allotment: Co-ordination of Shiploading and Unloading Operations at the Port of Halifax, N.S.	163,710 00
Expenditures	\$ 134,245 30

P.C. 3511, April 30, 1942, authorized the appointment of a controller of loading operations to co-ordinate all activities concerning shiploading and unloading operations in the Port of Halifax, N.S.

Expenditures, which include costs of administration pertaining to War Allotment for Stabilization of Longshore Labour (Halifax), were distributed as follows: salaries, \$68,158.46; cost of living bonus, \$3,693.57; unemployment insurance, \$252.67; travelling expenses, \$6,032.66; communications, \$1,613.94; printing and stationery, \$1,383.65; miscellaneous, \$53,110.35.

As of March 31, 1945, there were 29 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates do not include cost of living bonus. Dates of separation are shown in parentheses. R. B. Campbell, \$4,200 (Feb. 1); W. S. Creese, \$4,200; E. Gallant, \$3,000; T. A. Garnier, \$3,000; J. Hayward, \$2,400; J. L. Lanigan, \$2,400; J. Leahy, \$3,000; J. F. Lindsay, \$4,200; J. A. H. MacDonald, \$3,000; H. W. McLeod, \$3,000; F. R. Penny, \$2,400; R. G. Perchard, \$4,500 (Apr. 10); D. C. Reid, \$3,000; W. F. Spring, \$4,500; C. W. Train, \$3,600.

Travelling expenses of \$300 or over were paid to: J. F. Lindsay, \$1,725.16; W. F. Spring, \$2,090.87.

C. W. Train received a living allowance of \$1,500 in addition to salary.

Allotment: To provide for expenses in connection with the Head of the Lakes Grain Handling Regulations	10,000 00
Expenditures	\$ 9,458 80

P.C. 6410, August 11, 1944, established the Head of the Great Lakes Grain Handling Regulations and appointed a Controller to direct all activities in connection with the handling of grain at Fort William and Port Arthur. This allotment provided for the expenses.

A distribution of expenditures follows: salaries, \$4,149.18; travelling expenses, \$1,141.01; communications, \$272.95; equipment and supplies, \$3,895.66.

Travelling expenses paid to A. A. Heaps are included in the amount shown under Vote 107.

Allotment: Removal of enemy aliens including Japanese Nationals and other persons of the Japanese race from the protected areas in British Columbia—	
Expenditures for transportation, administrative expenses, dependents' allowance and other expenditures incurred in carrying out the provisions of Orders in Council, P.C. 1271 of February 17, 1942, P.C. 1665 and 1666 of March 4, 1942, P.C. 946 of February 5, 1943	2,336,000 00
Expenditures	\$2,136,762 74

Under the above authorities, the Japanese Division (formerly the British Columbia Security Commission) was created and assigned duties and powers to plan, supervise and direct the evacuation from protected areas in British Columbia of all persons of the Japanese race, and provide for housing, feeding, care, employment and protection of such persons.

Expenditures were classified as follows:

ADMINISTRATION	
Communication Services.....	18,116 51
Cost of Living Bonus.....	14,010 49
Contributions to Unemployment Insurance Fund.....	996 46
Equipment.....	2,671 09
Miscellaneous.....	17,234 77
Printing and Stationery.....	4,659 40
Rents.....	3,003 30
Salaries.....	182,408 37
Supplies and Materials.....	19,786 74
Transportation and Travel of Staff.....	19,935 54
MOVEMENT, PLACEMENT, HOUSING AND CARE OF JAPANESE	
Education.....	62,851 23
Maintenance and Maintenance Allowances.....	708,708 08
Transportation.....	49,234 59
Camp Expenditures.....	1,033,146 17
	<u>\$2,136,762 74</u>

As of March 31, 1945, there were 96 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates do not include cost of living bonus. Dates of separation are shown in parentheses.

The travelling expenses of these employees where the amount was \$300 or over are also shown:

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adams, E. R.....	\$ 3,000 00		Hartley, W.	3,600 00	1,082 81
Archibald, D. C.....	3,000 00	\$ 823 93	Lacoste, A. (Aug. 1).....	2,400 00	
Arthur, L.	2,400 00		Lister, J. N.....	4,200 00	647 43
Beaudet, J. O.....	2,400 00		Lougheed, H. P.....	3,000 00	
Brown, M. L.....	2,520 00		Mactavish, D.	3,600 00	792 36
Burnett, J. M.....	3,600 00		McNeil, C. G. (May 1)....	5,100 00	
Burns, J. S.....	3,000 00	332 38	Miller, S. M.....	4,800 00	
Collins, G. E. (Jan. 31)....	5,800 00	874 10	Moryson, T. A.....	3,600 00	
Desbrisay, F. E.....	3,000 00		Ormond, W. H. (Nov. 1)...	4,800 00	
Eastwood, W. A. (Dec. 28).	4,200 00		Russell, A. E. (May 15)...	3,600 00	
Ernst, F. L.....	3,000 00	1,584 86	Simmons, D. W.....	3,000 00	
Fisher, C. W.....	2,400 00		Skinner, F. G. (Apr. 23)...	3,600 00	
Francis, A.	4,800 00		Sneyd, H. S.....	2,400 00	397 48
Gibson, G. M.....	3,600 00		Trueman, G. E.....	3,500 00	315 72

The following employees, whose salary rates were under \$2,400 on that date, received travelling expenses of \$300 or over: F. Aydon, \$1,286.48; W. L. Blount, \$833.58; R. L. Gale, \$729.04; C. K. Halonen, \$1,662.84; E. N. Hicks, \$302.48; H. Kamitakahara, \$552.64; E. H. Kuwabara, \$411.06.

The following employees receiving salaries at annual rates of \$2,400 or over were receiving living allowances as at March 31, 1945, at annual rates listed: W. Hartley, \$360; D. Mactavish, \$600; S. M. Miller, \$300.

A summary of expenditures by projects follows:

	Administration	Movement, Placement, Housing and Care of Japanese	Total
Vancouver, Head Office.....	110,155 17	16,665 21	126,820 38
*Self-supporting Establishments.	2,361 69	37,519 34	39,881 03
British Columbia Industry.....	687 38	2,596 27	3,283 65
Greenwood.	14,231 55	114,426 98	128,658 53
†Tashme.	26,588 24	468,875 60	495,463 84
Kaslo.	15,964 58	116,457 42	132,422 00
Lemon Creek.	14,076 03	229,918 36	243,994 39
Alberta.	13,911 11	47,842 85	61,753 96
Manitoba.	13,462 63	11,008 22	24,470 85
New Denver.	28,441 42	372,438 76	400,880 18
Ontario (Western).	4,835 02	3,012 35	7,847 37
Ontario (Eastern).	8,705 70	34,749 98	43,455 68
Quebec.	3,816 67	14,998 26	18,814 93
British Columbia Road Camps.....	73 75	74 38	148 13
Sandon.	3,908 05	17,284 99	21,193 04
Slocan.	19,751 50	359,247 55	378,999 05
Saskatchewan.		708 17	708 17
Summer School.	1,852 18	6,115 38	7,967 56
	<u>\$ 282,822 67</u>	<u>\$1,853,940 07</u>	<u>\$2,136,762 74</u>

* The sites of the self-supporting establishments are Christina Lake, Bridge River Townsite, Lillooet, McGillivray Falls and Minto Townsite. These establishments were secured by the Japanese Division for groups of Japanese who are self-supporting to the extent that they supply their own food, fuel, clothing and all maintenance repairs during occupancy and pay a share of the rent.

† See Appendix to this section for Balance Sheet and Statement of Profit and Loss for the year ended March 31, 1945, relating to canteen operations.

Suppliers receiving \$5,000 or more: Province of Alberta, Department of Education, \$31,518.01, Welfare Department, \$8,675.76; Arrow Lakes Hospital, \$6,566.20; Province of British Columbia, Collector of Institutional Revenue (Tuberculosis Patients, St. Joseph's Hospital, Vancouver, B.C.), \$1,058.50, (Patients Mental Hospital, Essondale, B.C.), \$10,369.41, Forest Branch, \$17,846.11; B.C. Electric Railway Co., \$5,249.18; B.C. Telephone Co., \$10,108.74; Canadian National Railways, \$10,257.19; Canadian Pacific Railway Co., \$47,236.32; Denver Light & Power Co., \$6,686.19; Dominion Government, Department of National Revenue, \$6,364.12, Post Office Department, \$5,951, Department of Public Printing and Stationery, \$6,443.28; Finning Tractor Co., Ltd., \$7,264.34; Gallagher Transportation Ltd., \$11,965.33; General Machinery Ltd., \$11,271.50; R. Grimm, \$5,684; E. W. Hicks, \$6,866; Home Oil Distributors, \$8,845.34; Imperial Oil Ltd., \$18,105.99; Corporation of the City of Kaslo, \$5,813.50; Kaslo Motor Transport, \$5,517.21; Marshall Wells (B.C.) Ltd., \$6,919.69; McGrath Trucking, \$10,935.13; New Denver and Silverton Meat Market, New Denver, B.C., \$10,729.87; Shell Oil Co. Ltd., \$17,438.72; Slocan Community Hospital, New Denver, B.C., \$11,158.40; Slocan Garage, \$12,712.81; Slocan Motor Freight, \$9,031.44; Stein & Sons, \$5,381.35; Tashme Store (Japanese Division), \$28,609.93; Tattie & Greer, \$8,911.58; Vancouver Central Clothing Committee, \$13,103.80; Victoria Hospital, Kaslo, \$6,887.25; Harvey Webb, \$6,986.73; Wood Vallance Hardware Co., Ltd., Nelson, B.C., \$7,387.41.

Allotment: Japanese Wood Projects Annual Revolving Fund.....	\$	1 00
Expenditures.....		nil

P.C. 4365, May 28, 1943, authorized an undertaking to utilize the services of employable persons of the Japanese race for wood fuel cutting and timber operations.

An allotment of \$250,000 was provided as working capital which, being in excess of requirements, was later reduced to the nominal sum of \$1.

At the end of the fiscal year, the position of the fund, which was operated as an annual revolving account, showed an excess of moneys paid in over moneys paid out to the extent of \$12,787.52 which amount was transferred to Special Receipts, Cash Surplus from Operations.

The following is a statement of receipts and payments for the year ended March 31, 1945.

Sales.....	570,167 91
Operating Expenses—	
Salaries and Wages (occidental).....	39,826 26
Cost of Living Bonus.....	55 26
Wages—Japanese.....	350,692 73
Contribution to Unemployment Insurance Fund.....	41 49
Equipment.....	4,955 58
Supplies and Materials.....	3,377 78
Miscellaneous.....	158,431 29
	<u>557,380 39</u>
Excess of receipts over payments.....	<u>\$ 12,787 52</u>

An operating statement prepared by field officials showed an operating loss for the year of \$6,016.59 which was transferred from this war allotment to "Removal of enemy aliens including Japanese Nationals and other persons of the Japanese race from the protected areas in British Columbia, etc."

Comparative Statement of Accounts Receivable

	March 31, 1945	March 31, 1944
Current Year.....	18,323 14	25,556 74
Previous Years—Collectable.....	2,608 21	1,194 34
—Uncollectable.....	4,961 86	4,938 96
	<u>\$ 25,893 21</u>	<u>\$ 31,690 04</u>

Items in excess of \$1,000 in Previous Years—Uncollectable: W. J. Fleming, \$1,239.18; F. L. Jones, \$3,685.

OPEN ACCOUNTS

[9] Floating Debt

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Outstanding Cheques and Warrants—</i>				
Outstanding Imprest Account Cheques—Labour..		<u>\$ 27 64</u>		<u>\$ 27 64</u>

At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous year are withdrawn from the imprest bank account and deposited herein. If any of these cheques are subsequently cashed, the imprest account is then recouped in the usual way and this account adjusted concurrently.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Miscellaneous—</i>				
Fair Wages Suspense.....	<u>\$ 333 37</u>	<u>\$ 18,658 12</u>	<u>\$ 14,537 82</u>	<u>\$ 4,453 67</u>

Receipts represent the difference established after investigation by officers of the Fair Wages and Conciliation Branch of the Department of Labour, between wages paid and wages due employees of contractors on Government work; while disbursements represent payments to those to whom such differences are due.

[11] Insurance, Pension and Guaranty Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Government Annuities—</i>				
A Government Annuities	213,561,537 00	42,447,394 79	12,471,307 79	243,537,624 00
<i>Insurance and Guaranty Funds—</i>				
B Unemployment Insurance Fund				
Cash	5,964,432 32	142,542,443 18	142,404,059 10	6,102,816 40
Bonds and Accrued Interest	184,367,884 05	140,069,245 46	62,417,122 33	262,020,007 18
	<u>190,332,316 37</u>	<u>282,611,688 64</u>	<u>204,821,181 43</u>	<u>268,122,823 58</u>
	<u>\$403,893,853 37</u>	<u>\$325,059,083 43</u>	<u>\$217,292,489 22</u>	<u>\$511,660,447 58</u>

A The Government Annuities Act, c.7, R.S., provides that an account shall be kept to be called the Government Annuities Account, of all moneys received and paid out under the provisions of the Act. Receipts include premiums on immediate and deferred annuities amounting to \$33,363,869.05, interest at four per cent amounting to \$8,826,237.74, and an amount of \$257,288 paid by the Government as shown on page K-6. Disbursements include vested annuity and commuted value payments and premiums returned amounting to \$12,471,307.79. The actuarial value of outstanding annuity contracts on March 31, 1945, was \$243,537,624.

B The balance of \$268,122,823.58 at the credit of the Unemployment Insurance Fund represents the recorded liability of the Dominion to the Unemployment Insurance Commission. This includes liabilities of the Unemployment Insurance Commission at March 31, 1945 amounting to \$88,008.51 for Benefit Warrants outstanding, and \$355.21 in respect of unclaimed contributions.

Details of cash receipts and disbursements are as follows:

RECEIPTS

Contributions: Employers and Employees—

Stamps	32,895,206 92	
Bulk Payments	17,615,618 77	
Meter Impressions	11,926,369 85	
Department of Veterans Affairs—Re-Establishment Order	462,618 31	
Penalties and Costs	2,041 02	
Miscellaneous	71 39	
Settlement for Dominion Government Employees	940,000 00	
		<u>63,841,926 26</u>
Contributions—Dominion Government (see page K-15)		12,746,179 30
Contributions—Refundable to unlocated persons		112 06
Sale of Investment Securities		32,141,170 82
Investment Securities redeemed by Dominion Government		27,190,000 00
Interest on Investment Securities		6,623,054 74
Total		<u>\$142,542,443 18</u>

DISBURSEMENTS

Investment Securities

Principal	136,543,201 94	
Accrued Interest at purchase dates	867,220 33	
		<u>137,410,422 27</u>
Payments of benefits		4,882,607 03
Refunds of Contributions		111,029 80
Total		<u>\$142,404,059 10</u>

The credit balance under bonds and accrued interest consists of the book value of the bonds \$259,198,111.55 and accrued interest of \$2,821,895.63.

A reconciliation of the book value of bonds held at March 31, 1945 with that of the bonds held on March 31, 1944 appears on the following page.

RECONCILIATION OF BOOK VALUE OF BONDS AS AT MARCH 31, 1945 WITH BOOK VALUE OF BONDS AS AT MARCH 31, 1944

	BONDS AT COST PRICE		AMORTIZATION		BOOK VALUE	
	Dr.	Cr.	Discount Dr.	Premiums Cr.	Dr.	Cr.
	\$	cts.	\$	\$	\$	cts.
Balance, March 31, 1944.....	182,814,359 94		51,789 86	412,051 99	182,454,097 81	
Bond Purchases.....	136,543,201 94				136,543,201 94	
Amortization Premium.....				348,594 32		348,594 32
Sale of Bonds.....		59,450,593 88				59,450,593 88
Balance, March 31, 1945.....	319,357,561 88	59,450,593 88	51,789 86	760,646 31	318,997,299 75	59,799,188 20
	59,450,593 88			51,789 86	59,799,188 20	
Balance, March 31, 1945.....	259,906,968 00			708,866 45	259,198,111 55	

UNEMPLOYMENT INSURANCE FUND
DETAILS OF INVESTMENT SECURITIES AS AT MARCH 31, 1945

Maturity	Rate	Par Value	Cost	Amortization	Book Value	Average value per \$100	Yield to call date	Accrued Interest
	%	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	%	\$ cts.
DOMINION OF CANADA...								
July 2, 1945.....	1½	5,000,000 00	5,000,000 00	.....	5,000,000 00	100	1.50	18,750 00
May 1, 1946.....	1½	7,000,000 00	7,000,000 00	.....	7,000,000 00	100	1.75	51,041 67
Nov. 1, 1946.....	1½	15,000,000 00	15,000,000 00	.....	15,000,000 00	100	1.75	109,375 00
May 1, 1947.....	1½	34,673,000 00	34,838,785 00	12,225 26	34,826,559 74	100 44	1.53	252,823 96
Mar. 1, 1948.....	1½	1,363,000 00	1,362,318 50	112 58†	1,362,431 08	99 96	1.76	1,987 71
Nov. 1, 1948.....	1½	12,919,000 00	12,919,000 00	.....	12,919,000 00	100	1.75	94,201 04
*June 15, 1950/51.....	3	22,138,000 00	22,624,555 00	20,675 47	22,603,879 53	102 10	2.57	193,707 50
**Feb. 1, 1948/52.....	3½	6,000,000 00	6,261,375 00	62,851 26	6,198,523 74	103 31	2.04	32,500 00
Oct. 1, 1949/52.....	3	10,370,000 00	10,524,206 25	26,060 50	10,498,145 75	101 24	2.70	155,550 00
Oct. 15, 1947/52.....	4	5,985,000 00	6,372,160 00	37,691 19	6,334,468 81	105 84	1.68	109,725 00
*Mar. 1, 1952/54.....	3	23,042,000 00	23,614,365 00	19,503 00	23,594,862 00	102 40	2.62	57,605 00
*Nov. 1, 1953/56.....	3	12,250,000 00	12,287,187 50	12,284 68†	12,299,472 18	100 40	2.95	153,125 00
Nov. 1, 1946/56.....	4½	10,485,000 00	11,176,303 75	77,805 80	11,098,497 95	105 85	.78	196,593 75
May 1, 1954/57.....	3	10,000,000 00	9,999,443 75	496 80†	9,999,940 55	99 99	3.00	125,000 00
Nov. 1, 1947/57.....	4½	7,771,000 00	8,387,818 75	65,820 10	8,321,998 65	107 09	1.68	145,706 25
Nov. 1, 1948/58.....	4½	34,306,000 00	37,367,232 25	237,488 71	37,129,743 54	108 23	2.10	643,237 50
Nov. 1, 1949/59.....	4½	20,429,000 00	22,449,726 00	161,707 65	22,288,018 35	109 10	2.39	383,043 75
Jan. 1, 1956/59.....	3	11,723,000 00	11,723,741 25	37 82†	11,723,779 07	100 01	3.00	87,922 50
June 1, 1957/60.....	3	1,000,000 00	998,750 00	40 61†	998,790 61	99 88	3.01	10,000 00
		251,454,000 00	259,906,968 00	708,856 45	259,198,111 55	.....	.....	2,821,895 63

*Redeemable at 101.

**Average Redemption Rate 100.3

†Discount.

Average weighted yield 2.14%.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
A Department of Labour, Japanese Division..	15,690 00	33,525 92	33,715 92	15,500 00
B Pay-list Deductions—Labour	8,481 75	95,527 54	96,565 91	7,443 38
	<u>\$ 24,171 75</u>	<u>\$ 129,053 46</u>	<u>\$ 130,281 83</u>	<u>\$ 22,943 38</u>

A This account records transactions re pay assigned by Japanese employed by the Department of Mines and Resources and commercial companies. The deductions from earnings are paid to assignees through the facilities of the Division. It also records advance payments of rent for housing accommodation occupied by Japanese, cash deposits as security to ensure return of property in good condition, and money on deposit for Japanese internees released for treatment at Division Hospitals. The credit balance as at March 31, 1945 consisted of \$50 deposits of internees and \$15,450 advance payments of rent, etc.

B Deductions for income tax, victory loan bonds, war savings certificates, and unemployment insurance, etc., from the salaries of certain employees not paid by Central Pay Office, are credited to this account pending transmittal to the department or agency concerned.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
A Unclaimed Cheque Suspense—Department of Labour.....	10,327 68	12,504 89	834 17	21,998 40
B Tashme Canteen Suspense	35,788 53		35,788 53	
C Alternative Service Workers' Fund		14,307 77	14,307 77	
	<u>\$ 46,116 21</u>	<u>\$ 26,812 66</u>	<u>\$ 50,930 47</u>	<u>\$ 21,998 40</u>

A All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue are credited to this account.

B The opening balance represents profits in connection with a canteen operated by the Japanese Division at Tashme, B.C., temporarily deposited in this account and transferred during the year to Miscellaneous War Revenues.

C Receipts represent certain amounts due the Canadian Red Cross Society in respect of Alternative Workers' earnings, which were forwarded to Ottawa through the District Treasury Offices, as this was more convenient than depositing them to the credit of the Canadian Red Cross in the chartered banks of Canada in accordance with general instructions. Disbursements were made to the Canadian Red Cross, Toronto.

PUBLIC ACCOUNTS

K

DEPARTMENT OF LABOUR

APPENDIX

Appendix

TASHME CANTEEN

Balance Sheet as at March 31, 1945

(OPERATED BY THE JAPANESE DIVISION OF THE DEPARTMENT OF LABOUR)

ASSETS		LIABILITIES	
Current—		Current—	
Cash on Hand.....	8,004 73	Bank—Current Account Overdraft.....	11,772 30
Accounts Receivable.....	2,907 27	—Savings Account Credit.....	10,066 70
Merchandise Inventories—		Net Overdraft.....	1,705 60
Warehouse.....	16,759 75	Accounts Payable.....	1,179 58
Store.....	11,775 49	Unredeemed Coupons.....	4,167 90
Butcher Shop.....	1,027 96	Advances on Soya Factory Sales.....	3 40
Shoe Shop.....	568 32	Sales Tax Payable on Soya Factory Sales.....	58 05
Soya Factory—		Trust Funds held for C.N.R. Express—private money orders.....	98 63
Raw Material.....	468 90		7,213 16
Work in Process.....	2,843 25		
Finished Goods.....	3,873 88		
Bakery.....	7,186 03		
Dairy.....	52 79		
	71 01		
		Capital—	
		Reserve for Contingencies.....	10,000 00
		Profit and Loss.....	40,112 55
			50,112 55
Accruals—			
Post Office Commission Earned.....			
Deferred—			
Barber Shop Supplies.....	5 57		
Dairy Supplies.....	42 93		
Soya Factory—Supplies.....	14 87		
—Containers.....	176 11		
Store Supplies.....	31 06		
Butcher Shop Supplies.....	73 71		
Bakery Supplies.....	84		
Tashme Office Supplies (Coupons).....	1,831 41		
	2,176 50		
Fixed—			
Store Equipment.....	1,047 54		
Less—Depreciation.....	193 80		
	853 74		
Shoe Shop Equipment.....	212 04		
Less—Depreciation.....	42 40		
	169 64		
Soya Factory Equipment.....	1,414 07		
Less—Depreciation.....	400 00		
	1,014 07		

\$ 57,325 71

Dairy Equipment.....	277 02
Less—Depreciation.....	27 19
Butcher Shop Equipment.....	249 83
Less—Depreciation.....	3 418 80
Bakery Equipment.....	461 75
Less—Depreciation.....	2,957 05
Tashme Office Equipment.....	605 16
Less—Depreciation.....	112 50
Head Office Equipment.....	226 40
Less—Depreciation.....	22 64
Warehouse Equipment.....	31 00
Less—Depreciation.....	3 10
Post Office Equipment.....	248 30
Less—Depreciation.....	24 83
	223 47
	14 11
	6,206 23

\$ 57,325 71

NOTE: All Inventories at cost or market value, whichever is lower.

TASHME CANTEEN—*Concluded*

(OPERATED BY THE JAPANESE DIVISION OF THE DEPARTMENT OF LABOUR)

Statement of Profit and Loss for Year Ended March 31, 1945

Operating Profits:

General Store	10,493 01	
Butcher Shop	2,961 71	
Soya Factory	1,298 91	
Bakery	268 72	
Barber Shop	374 12	
Post Office	631 75	
		<u>16,028 22</u>

Operating Losses:

Shoe Shop	847 81	
Dairy	29 44	
		<u>877 25</u>

Net Operating Profit 15,150 97

Other Income:

Discount earned on Purchases	223 26	
Commission earned on Money Orders	43 64	
Interest earned on Savings Account	66 70	
Coupons Overages and Shortages Accounts:		
General Store	171 09	
Butcher Shop	244 92	
Barber Shop	30	
Dairy	01	
		<u>416 32</u>

749 92

Gross Income

15,900 89

Less: Income Adjustment

Mark down of Warehouse stock	1,546 80	
Warehouse Inventory Shortages	20 07	
		<u>1,566 87</u>

Net Income for fiscal year 1944-45\$ 14,334 02

NOTE: The foregoing Statement of Profit and Loss together with Balance Sheet as set forth on page K-38 were received after the books for the fiscal year were closed. The Net Profit of \$14,334.02 will be transferred to Miscellaneous War Revenues in the accounts for the fiscal year 1945-46.

1944-45

PUBLIC ACCOUNTS

PART II

L

LEGISLATION

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

LEGISLATION

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	2,264,597 53	Ordinary	12,880 59
War	96,023 83	Special Receipts	3,553 58
	<u>\$2,360,621 36</u>		<u>\$ 16,434 17</u>

Receipts and Disbursements—Open Accounts

[12] Deferred Credits\$ 2 00

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page L-11.

GENERAL NOTE: There are two appendices to this section. The first contains details of indemnities and travelling and living expenses paid to Members of the Senate in 1944-45; the second contains similar information in respect of Members of the House of Commons.

REVENUES

THE SENATE

Comparative Summary

	1944-45	1943-44
Ordinary Revenue—		
A Privileges, Licences and Permits.....	10,740 02	20,076 41
B Services and Service Fees.....	630 05	428 41
Refunds of Expenditure.....		2 00
Premium, Discount and Exchange.....	*	71
C Miscellaneous	1 02	
Total Ordinary	<u>\$ 11,371 09</u>	<u>\$ 20,507 53</u>

* Included in Miscellaneous.

Details

Ordinary Revenue—		
A Privileges, Licences and Permits:		
Fees on Private Bills.....	11,469 25	
Less—Fees on Private Bills refunded.....	<u>729 23</u>	
		10,740 02
B Services and Service Fees:		
Certified copies of Acts of Parliament.....		630 05
C Miscellaneous		1 02
Total Ordinary		<u>\$ 11,371 09</u>

Certified correct.

L. C. MOYER,
Clerk of the Senate.

HOUSE OF COMMONS

Comparative Summary

	1944-45	1943-44
Ordinary Revenue—		
A Privileges, Licences and Permits.....	1,509 50	736 31
Refunds of Expenditure.....		47 89
Total Ordinary	1,509 50	784 20
Special Receipts—		
B Refunds of Previous Years' War Expenditures.....	3,553 58	
Grand Total	\$ 5,063 08	\$ 784 20

Details

Ordinary Revenue—		
A Privileges, Licences and Permits:		
Fees on Private Bills.....	1,334 50	
Registration fees, Parliamentary agents.....	175 00	1,509 50
Special Receipts—		
B Refunds of Previous Year's War Expenditures.....		3,553 58
Refunds of expenditure from the 1943-44 war allotment—Accountable advance to the Empire Parliamentary Association (Canadian Branch).		
Grand Total	\$ 5,063 08	

Certified correct.

ARTHUR BEAUCHESNE,
Clerk of the House of Commons.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
THE SENATE					
The Speaker of the Senate—					
L-5	Stat.	Salary, Senate and House of Commons Act, c. 147, R.S.....	6,000 00	6,000 00	6,000 00
L-5	Stat.	Motor Car Allowance, Appropriation Act, No. 5, c. 61, 1931.....	1,000 00	1,000 00	1,000 00
L-5	111	Allowance in lieu of Residence.....	3,000 00	3,000 00	3,000 00
Members of the Senate—					
L-5	Stat.	Indemnity to Senators and Transportation Expenses, Senate and House of Commons Act, c. 147, R.S.....	236,333 40	236,333 40	324,479 40
L-5	490	To provide for the payment of the full ses- sional indemnity for the Session of 1944 to Members of the Senate for days lost through absence caused by public business, by ill- ness, or on account of death. Payments to be made as the Treasury Board may direct.	24,500 00	23,900 00	9,020 00
L-5	491	*To provide, notwithstanding anything con- tained in the Senate and House of Commons Act, for the payment to each member of the Senate who attended the first part of the present Session which commenced on January 27, 1944, and ended on March 31, 1944, of an amount representing the actual transportation and living expenses, etc....	3,500 00	3,175 00	3,249 45
L-5	112 } 489 }	General Administration.....	226,780 00 501,113 40	210,940 49 484,343 89	215,274 10 562,022 96

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
HOUSE OF COMMONS					
The Speaker of the House of Commons—					
L-6	Stat.	Salary, Senate and House of Commons Act, c. 147, R.S.....	6,000 00	6,000 00	6,000 00
L-6	Stat.	Motor Car Allowance, Appropriation Act, No. 5, c. 61, 1931.....	1,000 00	1,000 00	1,000 00
L-6	113	Allowance in lieu of Residence.....	3,000 00	3,000 00	3,000 00
The Deputy Speaker of the House of Commons—					
L-6	Stat.	Salary, Senate and House of Commons Act, c. 147, R.S.....	4,000 00	4,000 00	4,000 00
L-6	114	Allowance in lieu of Apartments.....	1,500 00	1,500 00	1,500 00
Members of the House of Commons—					
L-6	Stat.	Indemnity to Members, including additional Indemnity to the Leader of the Opposition, Senate and House of Commons Act, c. 147, R.S.....	718,900 00	718,900 00	976,990 00
L-6	Stat.	Motor Car Allowance—Leader of the Opposition, Appropriation Act, No. 5, c. 61, 1931....	2,000 00	2,000 00	2,000 00
L-6	Stat.	Travelling Allowances to Members, Senate and House of Commons Act, c. 147, R.S....	12,809 34	12,809 34	13,582 00
L-6	494	*To provide for the full sessional indemnity to Members of the House of Commons, etc....	28,000 00	22,425 00	8,825 00
L-7	495/ 441)	*To provide, notwithstanding anything con- tained in the Senate and House of Com- mons Act, for the payment to each Member of the House of Commons who attended the first part of the present session which com- menced on January 27, 1944 and ended on March 31, 1944, of an amount representing the actual transportation and living ex- penses, etc.....	8,000 00	7,983 51	7,060 55
L-7	115/ 492)	General Administration—Estimates of the Clerk	496,660 00	488,686 52	510,250 52
L-8	496	*To provide for expenses of the Special Com- mittee on War Expenditures, etc.....	25,000 00	.....	26,291 06
L-8	116/ 493)	Estimates of the Sergeant-at-Arms.....	321,627 00	317,277 12	318,578 10
L-8	117	Subscriptions to publications of the Empire Parliamentary Association to be distributed to Members of the House of Commons.....	2,000 00	2,000 00	2,000 00
L-8	118	*To provide for payment to each member of the House of Commons appointed by the Governor in Council to be a Parliamentary Assistant, etc.....	40,000 00	23,284 35	26,827 85
		<i>Expenditures: from appropriations not required for 1944-45.....</i>	<i>1,670,496 34</i>	<i>1,610,865 84</i>	<i>6,549 21 1,914,454 29</i>
GENERAL					
L-9	119/ 442)	Printing of Parliament, including salaries of staff of the Joint Distribution Office.....	95,000 00	94,644 12	84,455 09
LIBRARY OF PARLIAMENT					
L-9	120	General Administration.....	84,453 00	71,681 53	76,873 42
PENSIONS AND OTHER BENEFITS					
L-9	121	Pension to the unmarried sister of the late Colonel Harry Baker, M.P.....	700 00	699 96	699 96
L-10	Stat.	Annuity to Mrs. Evalyn Margaret McCarthy, daughter of the late Sir Mackenzie Bowell, Appropriation Act No. 4, c. 32, 1941.....	257 19	257 19	999 96
SUPERANNUATION AND RETIREMENT BENEFITS					
L-10	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	2,100 00	2,100 00	330 00
		Total Ordinary.....	2,354,119 93	2,264,597 53	2,639,835 67
		Allotted from the War Appropriation (Details on page L-10).....	101,000 00	96,023 83	22,600 00
		Grand Total.....	\$ 2,455,119 93	\$ 2,360,621 36	\$ 2,662,435 67

*Complete title is shown in following details.

THE SENATE

Salary of the Speaker of the Senate, the Hon. Thomas Vien, Senate and House of Commons Act, c. 147, R.S.....	\$	6,000 00
Motor Car Allowance, Speaker of the Senate, Appropriation Act No. 5, c. 61, 1931.....	\$	1,000 00
Vote 111 Allowance in lieu of Residence to the Speaker of the Senate.....	\$	3,000 00

Members of the Senate—Indemnity to Senators and Transportation Expenses, Senate and House of Commons Act, c. 147, R.S.	\$	236,333 40
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Payments were made as follows: on account of the Fifth Session of the Nineteenth Parliament, January 27, 1944, to January 31, 1945: indemnities, \$210,750, transportation expenses, \$202.50; and on account of the Sixth Session of the Nineteenth Parliament which began March 19, 1945: indemnities, \$21,975, and transportation expenses, \$3,405.90 (balance to be paid in 1945-46).

Vote 490 Members of the Senate—To provide for the payment of the full sessional indemnity for the Session of 1944 to Members of the Senate for days lost through absence caused by public business, by illness, or on account of death. Payments to be made as the Treasury Board may direct.....	\$	24,500 00
Expenditures	\$	23,900 00

Payments were made to the following: Hon. C. C. Ballantyne, \$190; Hon. J. J. Bench, \$225; Hon. C. P. Beaubien, \$285; Hon. A. Blais, \$150; Hon. Thomas Cantley, \$900; Hon. W. H. Dennis, \$800; Hon. W. D. Euler, \$260; Hon. J. Fernand Fafard, \$75; Hon. W. E. Foster, \$50; Hon. C. B. Howard, \$125; Hon. A. K. Hugessen, \$150; Hon. H. J. Logan, \$4,000; Hon. Lucien Moraud, \$200; Hon. H. A. Mullins, \$850; the Legal Representatives of the late Hon. Rufus H. Pope, \$4,000; Hon. Felix P. Quinn, \$300; Hon. W. McL. Robertson, \$100; Jane A. H. Robinson, widow of the late Hon. Clifford W. Robinson, \$380; Marie Louise Sauve, widow of the late Hon. Arthur Sauve, \$4,000; Clair A. Smith, widow of the late Hon. Benjamin Franklin Smith, \$2,100; Hon. J. J. Stevenson, \$260; Hon. Onesiphore Turgeon, \$4,000.

Vote 491 Members of the Senate—To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each member of the Senate who attended the first part of the present Session which commenced on January 27, 1944, and ended on March 31, 1944, of an amount representing the actual transportation and living expenses of such member while on the journey between Ottawa and his place of residence, after the Easter adjournment of Parliament on March 31, 1944, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date, or, in case any such member did not return to his place of residence during the said recess, an amount equivalent to what would have been his travelling expenses if he had returned to his place of residence during the said recess	\$	3,500 00
Expenditures	\$	3,175 00

Vote 112 (and Vote 489, Supplementary Estimates) General Administration

	Estimates	Allotments	Expenditures
Salaries and Wages.....	188,880 00	188,880 00	176,569 93
Cost of Living Bonus and Other Pay-list Items.....	15,000 00	15,000 00	14,451 67
A Allowances	2,400 00	2,150 00	1,800 00
Printing and Stationery.....	4,000 00	3,800 00	2,306 90
Newspapers and Periodicals for Reading Room.....	2,500 00	2,750 00	2,597 65
Postage and Carriage of Mails.....	1,000 00	1,000 00	762 10
Debates, King's Printer, etc.....	8,000 00	8,200 00	8,180 69
General Expenses	5,000 00	5,000 00	4,271 55
	\$ 226,780 00	\$ 226,780 00	\$ 210,940 49

As of March 31, 1945, there were 121 salaried employees being paid from this account. A list of those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates do not include cost of living bonus. Date of separation is shown in parenthesis: L. C. Moyer, Clerk of the Senate, \$7,500; H. Armstrong, \$2,400; H. V. Attfield, \$3,120; F. Berryman, \$3,480; L. de Montigny, \$4,740; H. H. Emerson, \$4,020; L. P. Gauthier, \$5,100; D. J. Halpin, \$4,620 (July 31); A. H. Hinds, \$4,440; B. P. Lake, \$3,480; C. H. Larosé, \$2,520; R. Larosé, \$3,000; P. LaRocque, \$3,120; J. F. MacNeill, \$6,000; H. G. Perrault, \$2,520; W. D. Perkins, \$2,400; J. O. A. Roy, \$3,420; A. R. Thompson, \$4,140; N. M. Wood, \$2,520.

J. F. MacNeill received travelling expenses of \$718.10 from the Department of National Revenue, Vote 189.

A The following employees receiving salaries at annual rates of \$2,400 or over were receiving allowances as at March 31, 1945, at rates listed: H. V. Attfield, Private Secretary to the Speaker of the Senate, \$600; A. H. Hinds, Private Secretary to the Leader of the Government in the Senate, \$600; A. R. Thompson, allowance in lieu of residence, \$600.

HOUSE OF COMMONS

Salary of the Speaker of the House of Commons, the Hon. J. A. Glen, Senate and House of Commons Act, c. 147, R.S.....	\$ 6,000 00
Motor Car Allowance, Speaker of the House of Commons, Appropriation Act, No. 5, c. 61, 1931	\$ 1,000 00
Vote 113 Allowance in lieu of residence to the Speaker of the House of Commons.....	\$ 3,000 00

Salary of the Deputy Speaker of the House of Commons, J. Bradette, Senate and House of Commons Act, c. 147, R.S.	\$ 4,000 00
Vote 114 Allowance in lieu of Apartments to the Deputy Speaker of the House of Commons	\$ 1,500 00

Members of the House of Commons—Indemnity to Members, including additional Indemnity to the Leader of the Opposition, Senate and House of Commons Act, c. 147, R.S....	\$ 718,900 00
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Indemnity was paid as follows: Nineteenth Parliament—Fifth Session, January 27, 1944 to August 14, 1944, \$640,820 (\$311,915 was paid in 1943-44); Sixth Session beginning March 19, 1945, payments on account, \$68,080 (balance to be paid in 1945-46). Additional indemnity of \$10,000 was paid to Gordon Graydon, occupying the position of Leader of the Opposition.

Members of the House of Commons—Motor Car Allowance, Leader of the Opposition, Gordon Graydon, Appropriation Act, No. 5, c. 61, 1931.....	\$ 2,000 00
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Members of the House of Commons—Travelling Allowances to Members, Senate and House of Commons Act, c. 147, R.S.....	\$ 12,809 34
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Allowances were paid as follows: Nineteenth Parliament—Fifth Session, \$491.95; Sixth Session, \$12,317.39.

Vote 494 Members of the House of Commons—To provide for the full sessional indemnity to Members of the House of Commons—days lost through absence caused by illness, official public business, or Order of the House, or on account of death during the present Session—notwithstanding anything to the contrary in Chapter 147 of the Revised Statutes, 1927, an Act respecting the Senate and House of Commons, or any amendment thereto. Payments to be made as the Treasury Board may direct.....	28,000 00
Expenditures.....	\$ 22,425 00

Indemnities were paid to the following: H. Authier, \$500; L. O. Breithaupt, \$275; C. Casselman, \$100; T. L. Church, \$150; T. F. Donnelly, \$1,300; J. E. A. Dubuc, \$1,725; E. Durocher, \$1,500; R. Eudes, \$25; E. E. Ferland, \$250; W. A. Fraser, \$225; F. W. Gershaw, \$175; E. G. Hansell, \$75; J. H. Harris, \$1,500; D. K.

Hazen, \$100; F. Hoblitzell, \$75; J. L. Ilsley, \$200; N. Jacques, \$675; J. J. Kinley, \$175; L. Lacombe, \$125; E. Lacroix, \$150; H. Leader, \$675; J. H. Leclerc, \$1,325; N. Lockhart, \$125; W. R. Macdonald, \$50; A. MacInnis, \$1,625; F. D. MacKenzie, \$150; E. Marier, \$275; H. McKinnon, \$1,625; D. A. McNiven, \$200; A. M. Nicholson, \$50; J. A. Poirier, \$175; J. F. Pouliot, \$250; V. J. Pottier, \$225; G. H. Ross, \$175; J. G. Ross, \$1,500; W. P. Telford, \$4,000; J. Thauvette, \$25; J. M. Turner, \$550; W. J. Ward, \$50; H. W. Winkler, \$25; G. E. Wood, \$50.

Vote 495 (and Vote 441, Further Supplementary Estimates) Members of the House of Commons—To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each Member of the House of Commons who attended the first part of the present Session which commenced on January 27, 1944 and ended on March 31, 1944, of an amount representing the actual transportation and living expenses of such member while on the journey between Ottawa and his place of residence, after the Easter adjournment of Parliament March 31, 1944, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date, or, in case any such Member did not return to his place of residence during the said recess, an amount equivalent to what would have been his travelling expenses if he had returned to his place of residence during the said recess.. 8,000 00

Expenditures.....\$ 7,983 51

Vote 115 (and Vote 492, Supplementary Estimates) General Administration—Estimates of the Clerk

	Estimates	Allotments	Expenditures
Salaries	372,880 00	334,357 00	332,073 46
Cost of Living Bonus and Other Pay-list Items.....	25,000 00	23,000 00	22,797 63
A Allowances	2,300 00	1,200 00	1,200 00
Stationery	30,000 00	27,362 00	25,275 86
Postage, Telegrams and Telephones	2,000 00	2,000 00	1,207 36
Newspapers and Advertising	3,800 00	3,920 00	3,901 86
Expense of Committees, Witnesses, etc.	6,000 00	6,000 00	5,538 28
Publishing Debates	47,330 00	93,466 16	91,538 17
Transportation of Mails—House to City Post Office—Session			
\$8 per diem; Recess \$50 per month	1,550 00	1,554 84	1,554 84
Sundries including 350 copies of the Parliamentary Guide ...	5,800 00	3,800 00	3,599 06
	<u>\$ 496,660 00</u>	<u>\$ 496,660 00</u>	<u>\$ 488,686 52</u>

As of March 31, 1945, there were 188 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over, on that date or at date of separation, are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Date of separation is shown in parenthesis and employee in receipt of war duties supplement is indicated by an asterisk.

Salary rate	Salary rate	Salary rate
Beauchesne, L., Clerk of the House of Com mons .....\$7,500 00	Doyle, J. P. 2,640 00	Mackay, J. H. 4,140 00
Arsenault, R. 3,960 00	Dun, T. J. 4,620 00	Montgomery, T. R. 3,960 00
Ayotte, D. O. 3,000 00	Empringham, C. L. ... 3,480 00	Oliver, H. 3,480 00
Boulet, L. (Nov. 18) .. 3,180 00	Featherston, E. L. 3,480 00	Ollivier, P. M. 4,620 00
Boyce, C. W. 4,620 00	Fraser, A. A. 4,620 00	Plouffe, A. 2,520 00
Boyce, I. A. 2,400 00	Galbraith, F. W. S. ... 3,960 00	Price, N. L. 2,520 00
Burgess, A. L. 3,000 00	Hill, L. C. 3,000 00	Schryburt, F. 3,000 00
Buskard, W. W. 3,360 00	Hill, W. 2,520 00	Shelton, P. H. 3,120 00
Butt, D. R. 3,000 00	Howe, J. 3,240 00	Sherwood, H. C. 3,360 00
*Charpentier, F. 5,320 00	Hubbard, T. S. 3,480 00	Smith, V. A. 2,400 00
Clinton, W. J. 3,000 00	Jack, M. 3,960 00	Whitman, R. A. 3,000 00
	Kearns, L. A. 2,400 00	Williams, J. L. 2,700 00
	Lalonde, W. F. A. 2,640 00	Young, E. C. 4,620 00

J. Bradette and Y. Kipp were paid at the rate of \$6.50 per diem and received salary of \$2,372.50 each and allowances mentioned in subsequent comment.

F. Charpentier received travelling expenses from the Department of National War Services of \$1,548.15.

A Allowances of \$600 per annum were authorized for the Secretaries of the Speaker and the Deputy Speaker, \$600 for the Sergeant-at-Arms in lieu of residence and \$500 for the Acting Deputy Sergeant-at-Arms. The allowance for the Secretary of the Speaker was paid to Y. Kipp, \$600; the allowance for the Secretary of the Deputy Speaker to J. Bradette, \$600; the allowance for the Acting Deputy Sergeant-at-Arms and the allowance for the Sergeant-at-Arms in lieu of residence were not paid during this year.

Vote 496 To provide for expenses of the Special Committee on War Expenditures and to authorize living and travelling expense allowances to Members during the adjournment of the present Session at the rate of \$12 per day for days spent for the purposes of the Committee, as certified by the Chairman of the Committee, and the payment and acceptance thereof notwithstanding anything to the contrary in Chapter 147 of The Revised Statutes, 1927, an Act respecting the Senate and House of Commons, or any amendment thereto, and to provide for witness fees and expenses and other necessary expenses, such payments to be made as the Commissioners of Internal Economy of the House of Commons direct, and to authorize employment of such reporters, committee clerks and stenographers and at such rates of pay as may be approved by the Treasury Board...\$ 25,000 00
Expenditures..... nil

Vote 116 (and Vote 493, Supplementary Estimates) Estimates of the Sergeant-at-Arms

	Estimates	Allotments	Expenditures
Salaries	245,327 00	244,795 95	241,754 29
Cost of Living Bonus and Other Pay-list Items	38,000 00	38,531 05	38,531 05
Joint Parliamentary Restaurant	23,000 00	23,000 00	22,539 95
Tradesmen and Others	13,000 00	13,000 00	12,925 51
Housekeeper's Contingencies	500 00	500 00	319 32
Transportation: Motor Services, Messenger Service between the House and Government Printing Bureau, etc.	800 00	800 00	563 67
Unforeseen expenses: By order of the Board of Commissioners (Gratuities to retiring sessional messengers, etc.)	1,000 00	1,000 00	643 33
	<u>\$ 321,627 00</u>	<u>\$ 321,627 00</u>	<u>\$ 317,277 12</u>

As of March 31, 1945, there were 281 salaried employees being paid from this account. J. Laundry was receiving a salary at an annual rate of \$2,520, exclusive of cost of living bonus, on that date.

Vote 117 Subscriptions to publications of the Empire Parliamentary Association to be distributed to Members of the House of Commons..... 2,000 00
Expenditures.....\$ 2,000 00

Vote 118 To provide hereby, notwithstanding anything contained in the Consolidated Revenue and Audit Act or the provisions of the Senate and House of Commons Act respecting the Independence of Parliament, for payment out of the Consolidated Revenue Fund to each Member of the House of Commons appointed by the Governor in Council to be a Parliamentary Assistant (which appointment shall not render such Member ineligible or disqualify him as a Member of the House of Commons) to assist a Minister of the Crown in such manner and to such extent as the Minister may determine and to represent his Department in the House of Commons in the absence of the Minister therefrom, a salary of four thousand dollars per annum and pro rata for any period less than a year..... 40,000 00
Expenditures.....\$ 23,284 35

Payments were made as follows:

Name	Parliamentary Assistant to the Minister of:	Amount
B. Claxton	External Affairs	2,129 01
D. C. Abbott	Finance	3,999 96
J. Jean	Justice	2,666 64
P. Martin	Labour	3,999 96
L. Chevrier	Munitions and Supply	3,999 96
W. C. MacDonald	National Defence—Army Services	2,488 86
Hon. C. MacMillan	National Defence—Air Services	3,999 96
		<u>\$ 23,284 35</u>

GENERAL

Vote 119 (and Vote 442, Further Supplementary Estimates) Printing of Parliament, including salaries of staff of the Joint Distribution Office

	Estimates	Allotments	Expenditures
Salaries	11,225 00	10,075 00	9,845 00
Cost of Living Bonus and Other Pay-list Items	880 00	880 00	834 36
A Printing, Printing Paper and Binding	82,895 00	84,045 00	83,964 76
	<u>\$ 95,000 00</u>	<u>\$ 95,000 00</u>	<u>\$ 94,644 12</u>

As of March 31, 1945, there were 5 salaried employees being paid from this account. W. R. Gray was receiving a salary at an annual rate of \$2,400, exclusive of cost of living bonus, on that date.

A All payments for printing were made to the Department of Public Printing and Stationery.

LIBRARY OF PARLIAMENT

Vote 120 General Administration

	Estimates	Allotments	Expenditures
Salaries	62,285 00	62,285 00	54,758 52
Cost of Living Bonus and Other Pay-list Items	3,518 00	3,518 00	3,015 27
A Books—For the General Library, including Binding	13,000 00	13,000 00	11,738 64
Books—For the Library of American History	1,000 00	1,000 00	933 56
Cost of Printing Reports	1,000 00	1,000 00	53 42
Printing and Stationery	1,000 00	1,000 00	561 58
War Risk Insurance	1,500 00	1,500 00	
Sundries	1,150 00	1,150 00	620 54
	<u>\$ 84,453 00</u>	<u>\$ 84,453 00</u>	<u>\$ 71,681 53</u>

As of March 31, 1945 there were 25 salaried employees being paid from this account. A list of those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates do not include cost of living bonus. Date of separation is shown in parenthesis. F. A. Hardy, Parliamentary Librarian, \$6,000; F. Desrochers, General Librarian, \$6,000; E. Bilodeau, \$4,140; J. C. Brown, \$2,400; T. E. Monette, \$2,520; J. Tarte, \$3,720; H. D. Throop, \$3,000 (Dec. 31).

A Payments of \$1,000 or more for books, including binding, were made to the following: Dominion Government, Department of Public Printing and Stationery, \$3,094.67; Edward G. Allen & Son Ltd., London, Eng., \$2,088.05; James Hope and Sons, Ottawa, \$1,886.77; Scribner Book Store, New York, \$1,262.77.

PENSIONS AND OTHER BENEFITS

Vote 121 Pension to the unmarried sister of the late Colonel Harry Baker, M.P.	700 00
Expenditures	<u>\$ 699 96</u>

Annuity to Mrs. Evalyn Margaret McCarthy, daughter of the late Sir Mackenzie Bowell, Appropriation Act No. 4, c. 32, 1941.....\$	257 19
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SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$	2,100 00
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WAR

War Allotments, and Expenditures

See Page	Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
CURRENT				
THE SENATE				
L-10 To provide for actual travelling and living expenses of each Member of the Senate who attended that part of the present Session which commenced on November 22, 1944, and also to provide for payment of \$20 per day additional Sessional indemnity to such Member for each day's attendance at such Session, in accordance with the terms and conditions of P.C. 33/9555 of December 28, 1944.....	23,500 00	19,659 05	.....	19,659 05
HOUSE OF COMMONS				
L-11 Accountable advance to the Empire Parliamentary Association (Canadian Branch).....	2,400 00	2,400 00	3,553 58	21,446 42
L-11 To provide for actual travelling and living expenses of each Member of the House of Commons who attended that part of the present Session which commenced on November 22, 1944, and also to provide for payment of \$20 per day additional Sessional indemnity to such Member for each day's attendance at such Session, in accordance with the terms and conditions of Order in Council P.C. 33/9555 of December 28, 1944.....	75,100 00	73,964 78	.....	73,964 78
Total.....	\$ 101,000 00	\$ 96,023 83	\$ 3,553 58	\$ 115,070 25

THE SENATE

Allotment: To provide for actual travelling and living expenses of each Member of the Senate who attended that part of the present Session which commenced on November 22, 1944, and also to provide for payment of \$20 per day additional Sessional indemnity to such Member for each day's attendance at such Session, in accordance with the terms and conditions of P.C. 33/9555 of December 28, 1944.....	23,500 00
Expenditures.....\$	19,659 05

A distribution of expenditures follows: travelling and living expenses, \$2,759.05; indemnities, \$16,900.

HOUSE OF COMMONS

Allotment: Accountable advance to the Empire Parliamentary Association (Canadian Branch)	2,400 00
Expenditures.....\$	2,400 00

Expenditures represent advances to the members of a delegation from the Association consisting of three Members of Parliament and a Member of the Senate who proceeded to Australia in 1943-44. At the close of that fiscal year, the current allotment was reduced by the above amount, an allotment obtained from the War Appropriation, 1944, and the outstanding advances transferred thereto as it was anticipated that an accounting would be received. However, it has been established that the travelling expenses of the members of the delegation were greatly in excess of the amounts advanced, and consequently it is impractical to furnish itemized accounts making up the exact amounts of such advances. The administrative direction is therefore that such advances should be regarded as contributions toward the expenses of members of the delegation.

Allotment: To provide for actual travelling and living expenses of each Member of the House of Commons who attended that part of the present Session which commenced on November 22, 1944, and also to provide for payment of \$20 per day additional Sessional indemnity to such Member for each day's attendance at such Session, in accordance with the terms and conditions of Order in Council P.C. 33/9555 of December 28, 1944.....	75,100 00
Expenditures.....\$	73,964 78

Payments were made as follows: travelling and living expenses, \$7,704.78; indemnities, \$66,260.

OPEN ACCOUNTS

[12] Deferred Credits

	<u>Cr. Balance</u> <u>Apr. 1, 1944</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cr. Balance</u> <u>Mar. 31, 1945</u>
Paylist Deductions—				
The Senate	20 00	997 00	992 00	25 00
House of Commons	58 00	23,129 80	23,130 80	57 00
Library of Parliament	18 00	170 00	172 00	16 00
	<u>\$ 96 00</u>	<u>\$ 24,296 80</u>	<u>\$ 24,294 80</u>	<u>\$ 98 00</u>

Deductions for Victory Loan Bonds and War Savings Certificates from the salaries of certain employees not paid by Central Pay Office, are credited to this account pending transmittal to the department or agency concerned.

1944-45

PUBLIC ACCOUNTS

PART II

L

LEGISLATION

APPENDICES

1944-45

PUBLIC ACCOUNTS

PART II

I

LEGISLATION

APPENDICES

Appendix 1

THE SENATE

STATEMENT OF INDEMNITIES AND TRAVELLING AND LIVING EXPENSES PAID IN 1944-45

Honourable Members of the Senate	Indemnities			Travelling and Living Expenses									
	Statutory		War Allot- ment	Statutory				Vote 491	War Allot- ment	Total Travelling and Living Expenses			
	6th Session		6th Session	5th Session		Per Diem	Actual	5th Session	5th Session				
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$		cts.		
	5th Session	\$	cts.	5th Session	\$	cts.	Actual	Per Diem	Actual	Per Diem	Actual	\$	cts.
Aseltine, W. M.	2,700 00	325 00		280 00									\$ cts.
Aylesworth, Sir A. B.	2,700 00	325 00						120 00	90 00	90 00		300 00	
Ballantyne, C. C.	2,510 00	325 00	190 00				10 00		10 00			20 00	
Barnard, G. H.	600 00												
Beaubien, A. L.	2,700 00	325 00		280 00				90 00	46 00	40 70		176 70	
Beaubien, C. P.	2,415 00	325 00	285 00										
Beauregard, Elie.	2,700 00	275 00											
Bench, J. J.	2,475 00	325 00		225 00									
Black, F. B.	2,700 00		150 00				16 90						
Blais, Aristide	2,550 00												
Bourque, T. J.	2,700 00	325 00							60 00	60 00		120 00	
Buchanan, W. A.	2,325 00	225 00							75 00	75 00		225 00	
Bouchard, T. D.	2,700 00	325 00							120 00	120 00		360 00	
Calder, J. A.	2,700 00	325 00											
Campbell, G. P.	2,375 00	325 00		200 00			10 00			10 00		20 00	
Cantley, Thos.	1,800 00		900 00										
Chapais, Sir Thos.	2,700 00	250 00		200 00			18 00		20 00	18 00		56 00	
Copp, A. B.	2,700 00	325 00							30 00			90 00	
Daigle, Armand.	2,525 00	250 00											
David, Athanase.	2,450 00	250 00											
Davis, W. R.	2,700 00	325 00											
Dennis, W. H.	3,200 00	250 00	800 00				60 00	60 00				120 00	
Donnelly, J. J.	2,550 00	325 00		240 00					15 00	15 00		54 50	
Duff, William.	2,525 00	325 00					10 00		90 00	90 00		180 00	
Duffus, J. J.	2,700 00	325 00							10 00	10 00		40 00	
Du Tremblay, P. R.	2,625 00	325 00											
Euler, W. D.	2,440 00	325 00	260 00				15 00		15 00	15 00		45 00	
Fafard, J. F.	2,625 00	325 00	75 00				20 00		36 00	22 00		78 00	
Fallis, Iva C.	2,700 00	325 00					15 00		10 00	15 00		40 00	
Farris, J. W. deB.	2,450 00												
Foster, W. E.	2,650 00	325 00	50 00						60 00	60 00		300 00	
Gouin, L. M.	2,700 00	325 00		280 00								180 00	
Green, R. F.	2,175 00												
Griesbach, W. A.	2,700 00			260 00					120 00	120 00		240 00	

THE SENATE—Concluded

STATEMENT OF INDEMNITIES AND TRAVELLING AND LIVING EXPENSES PAID IN 1944-45--Concluded

Honourable Members of the Senate	Indemnities			Travelling and Living Expenses							Total Travelling and Living Expenses
	Statutory		War Allot- ment	Statutory			Vote 491	War Allot- ment			
	6th Session		5th Session	6th Session		5th Session	5th Session	5th Session			
	5th Session	6th Session	5th Session	Actual	Per Diem	Actual	Per Diem	Actual			
	\$	\$	\$	\$	\$	\$	\$	\$			
Haig, J. T.	2,700 00	325 00	240 00				90 00	65 00	220 00		
Hardy, A. C.	2,500 00	325 00	200 00								
Harner, W. J.	2,700 00	325 00	280 00								
Hayden, S. A.	2,575 00		280 00								
Horne, R. B.	2,700 00	225 00	280 00						240 00		
Howard, C. B.	2,575 00	325 00	220 00					12 50	24 50		
Hugessen, A. K.	2,550 00	325 00	150 00					76 00	316 00		
Hushon, W. J.	2,700 00	325 00	220 00					15 00	53 75		
Johnston, J. Fred.	2,600 00	275 00	220 00								
Jones, G. B.	2,600 00	325 00	260 00								
King, J. H.	2,700 00	325 00	280 00				120 00	120 00	360 00		
Lacasse, Gustave.	2,525 00	325 00	140 00				60 00	60 00	180 00		
Lambert, N. P.	2,700 00	325 00	280 00								
Leger, Antoine J.	2,700 00	325 00	240 00				60 00	30 00	150 00		
Lesage, J. A.	2,550 00	325 00	260 00					20 00	40 00		
Logan, H. J.			280 00						90 00		
Macdonald, J. A.	2,700 00	325 00	280 00						90 00		
Macdonald, J. A.	2,700 00	325 00					90 00	90 00	270 00		
MacLennan, Donald.	2,700 00	325 00	280 00				120 00	60 00	180 00		
Marcotte, Arthur	2,700 00	325 00	280 00				90 00	90 00	270 00		
Marshall, Duncan.	2,700 00	325 00	280 00				120 00	120 00	360 00		
McDonald, J. A.	2,700 00	325 00	280 00	12 50			60 00	12 50	37 50		
McGuire, W. H.	2,700 00	325 00	260 00				60 00	60 00	180 00		
McIntyre, J. P.	2,625 00	325 00	280 00					15 00	45 00		
McRae, A. D.	1,950 00	325 00					120 00	120 00	315 00		
Michener, E.	2,700 00	325 00	280 00				150 00	150 00	150 00		
Molloy, J. P.	2,700 00	325 00	280 00				120 00	120 00	240 00		
Morand, Lucien.	2,500 00	300 00	280 00				90 00	75 00	230 00		
Mullins, H. A.	3,150 00	250 00						65 00	60 00		
Murdock, James	2,700 00	325 00	280 00				20 00	20 00	180 00		
Nicol, Jacob	475 00	250 00	240 00								
Paquet, E.	2,700 00	325 00	280 00				15 00		15 00		
Paterson, N. M.	2,700 00	325 00					30 00	25 00	55 00		
Pope, R. H., Legal Repre- sentative of the late	2,700 00	225 00	280 00								
Quinn, Felix P.	2,400 00	325 00	240 00				60 00	60 00	180 00		

[illegible]

Appendix 2

HOUSE OF COMMONS

STATEMENT OF INDEMNITIES AND TRAVELLING AND LIVING EXPENSES PAID IN 1944-45

Members	Indemnities			Travelling and Living Expenses								Total Travelling and Living Expenses
	Statutory		Vote 494	War Allotment	Statutory				Vote 495	War Allotment		
	6th Session		5th Session	5th Session	6th Session		5th Session	5th Session				
	5th Session	6th Session	5th Session	5th Session		6th Session	5th Session	5th Session				
				Actual	Per Diem	Actual	Per Diem	Actual				
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.			
Abbott, D. C.	2,700 00			320 00					8 50		9 50	35 00
Adamson, R.	2,700 00			320 00							15 00	15 00
Anderson, A. J.	2,700 00			240 00							15 00	15 00
Audier, H.	2,025 00		500 00	320 00								
Aylesworth, W. R.	2,700 00			300 00							32 60	122 60
Bence, A. H.	2,700 00	725 00		320 00							5 00	10 00
Bertrand, Hon. E.	2,700 00			320 00								
Bertrand, E. O.	2,700 00			320 00							90 00	58 20
Bertrand, L.	2,300 00											
Black, D. E.	2,700 00			320 00							5 50	16 50
Black, G.	2,700 00			320 00							6 40	6 40
Black, P. C.	2,700 00	725 00		320 00							13 50	32 50
Blackmore, J. H.	2,700 00			320 00							602 30	1,590 40
Blair, J. K.	2,700 00	700 00		320 00							508 06	35 00
Blanchette, J. A.	2,700 00	725 00		320 00							60 00	130 00
Bonnier, J. A.	2,700 00			320 00							62 10	274 20
Booth, C. S.	3,320 00			320 00							20 00	67 00
Boucher, G. R.	2,700 00			320 00							20 00	40 00
Bourget, M.	2,700 00	725 00		320 00							3 50	10 50
Bradette, J. A.	2,700 00	725 00		320 00								
Breithaupt, L. O.	2,400 00		275 00	320 00								
Brooks, A. J.	2,700 00			320 00								
Bruce, Hon. H. A.	2,700 00			320 00							39 42	118 26
Brunelle, H.	2,700 00	725 00		320 00							21 00	102 00
Bryce, W.	2,700 00	725 00		320 00							23 00	59 20
Burton, J. W.	2,675 00	725 00		320 00							37 00	97 00
Cardiff, L. E.	2,700 00	725 00		320 00							15 00	41 40
Cardin, Hon. P. J. A.	1,820 00			320 00							12 00	41 40
Case, W. G.				320 00							28 00	64 00
Casselman, A. C.	2,700 00			320 00							46 20	182 40
Casselman, Mrs. C. T.	2,600 00	725 00	100 00	320 00							72 85	285 80
Castleden, G. H.	2,700 00	725 00		320 00							14 50	89 00
Chambers, A.	3,320 00			320 00								
Chevrier, L.	2,700 00			320 00							60 00	60 00
											5 40	16 80
											60 00	240 00
											48 70	217 40
											5 00	5 00

Choquette, J. A.	2,700 00	725 00	.....	320 00	31 00	19 50	19 50	70 00
Church, T. L.	2,550 00	.....	.....	280 00	10 45	15 60	11 45	37 50
Clark, S. M.	2,700 00	150 00	.....	320 00	.....	12 50	12 50	85 00
Claxton, B.	2,700 00	.....	.....	.....	.....	6 80	.....	6 80
Cleaver, H.	2,700 00	725 00	.....	320 00	7 60	7 70	7 40	22 70
Cloutier, A.	2,700 00	.....	.....	320 00	31 60	32 60	32 60	96 80
Coldwell, M. J.	2,675 00	725 00	.....	300 00	.....	70 00	35 00	195 00
Corman, E. H.	2,700 00	725 00	.....	320 00	16 30	16 30	16 30	48 90
Cote, P. E.	2,700 00	725 00	.....	320 00	9 70	9 00	9 70	28 40
Crerar, Hon. T. A.	2,700 00	.....	.....	.....	.....	.....	.....	.....
Crete, J. A.	2,700 00	.....	.....	320 00	25 70	28 80	28 80	83 30
Cruckshank, G. A.	2,700 00	725 00	.....	320 00	.....	148 00	148 00	446 00
d'Anjou, J. E. S.	2,700 00	.....	.....	320 00	.....	90 00	35 50	161 00
Dechene, J. M.	2,700 00	.....	.....	320 00	.....	150 00	88 70	327 40
Denis, A.	2,700 00	.....	.....	320 00	10 50	10 50	10 50	31 50
Desmond, C. E.	2,700 00	.....	.....	320 00	.....	60 00	20 40	100 40
Diefenbaker, J. G.	2,700 00	.....	.....	320 00	.....	120 00	57 40	228 90
Donnelly, T. F.	1,400 00	1,300 00	.....	320 00	22 50	89 60	89 00	298 60
Dorton, F.	2,700 00	675 00	.....	320 00	.....	22 50	22 50	67 50
Douglas, J. L.	2,700 00	725 00	.....	320 00	.....	90 00	40 30	170 60
Douglas, T. C.	1,350 00	.....	.....	.....	.....	50 00	.....	50 00
Dubois, L.	2,700 00	.....	.....	320 00	29 20	29 20	29 20	87 60
Dubuc, J. E. A.	1,220 00	1,725 00	.....	320 00	.....	90 00	70 00	230 00
Dupuis, V.	2,700 00	.....	30 00	320 00	10 00	9 00	7 00	56 00
Durocher, E.	1,240 00	.....	.....	.....	.....	.....	.....	.....
Edwards, M. J.	2,700 00	1,500 00	.....	320 00	.....	120 00	53 90	239 90
Emmerson, H. R.	2,700 00	.....	.....	320 00	.....	60 00	22 60	105 20
Esling, W. K.	2,700 00	.....	.....	320 00	.....	150 00	114 75	362 25
Eudes, R.	2,675 00	25 00	.....	320 00	8 00	7 50	7 50	23 00
Evans, C. R.	2,700 00	.....	.....	.....	.....	120 00	60 75	180 75
Factor, S.	2,700 00	.....	.....	320 00	12 70	12 70	11 50	36 90
Fair, R.	2,700 00	.....	.....	320 00	.....	150 00	78 30	306 60
Farquhar, T.	2,700 00	.....	.....	320 00	.....	60 00	18 80	97 60
Fauteux, G.	2,700 00	.....	.....	320 00	9 50	9 50	9 50	28 50
Ferland, C. E.	2,450 00	250 00	.....	320 00	13 40	11 30	12 00	36 70
Ferron, J. E.	2,700 00	725 00	.....	320 00	18 90	16 00	16 00	50 90
Fontaine, T. A.	2,325 00	.....	.....	.....	.....	8 20	.....	8 20
Fournier, Hon. A.	2,700 00	725 00	.....	320 00	.....	.....	.....	.....
Fournier, S.	2,700 00	725 00	.....	320 00	6 20	6 20	5 90	18 30
Fraser, G. K.	2,700 00	725 00	.....	280 00	16 80	16 80	17 60	51 20
Fraser, W. A.	2,475 00	225 00	23 60	320 00	23 60	24 80	24 80	96 80
Fulford, G. T.	2,700 00	.....	.....	320 00	5 20	.....	3 60	8 80
Furniss, S. J.	2,700 00	725 00	.....	320 00	14 90	14 40	14 50	43 80
Gardiner, Hon. J. G.	3,320 00	.....	.....	.....	.....	.....	.....	.....
Gauthier, P.	2,200 00	.....	.....	320 00	.....	26 00	.....	26 00
Gershaw, F. W.	2,525 00	175 00	.....	320 00	.....	65 00	65 00	250 00
Gibson, Hon. C.	2,700 00	.....	.....	320 00	.....	90 00	46 20	182 40
Gillis, C.	2,700 00	.....	.....	.....	.....	.....	.....	.....
Gingue, M.	1,650 00	.....	.....	320 00	9 90	9 80	46 20	9 80
Gladstone, R. W.	2,700 00	.....	.....	320 00	.....	9 20	9 20	28 30
Glen, Hon. J. A.	2,700 00	725 00	.....	320 00	.....	90 60	111 00	321 60
Golding, W. H.	2,700 00	.....	.....	320 00	9 70	10 70	9 70	30 10
Goulet, A.	2,700 00	725 00	.....	320 00	7 50	.....	.....	7 50
Graham, R. T.	2,700 00	.....	.....	320 00	.....	90 00	105 50	301 00

Lacombe, L.	2,575 00	.....	125 00	320 00	.....	18 20	.....	16 90	16 45	51 55
Lacroix, E. M.	1,740 00	.....	150 00	.....	.....	.....	.....	17 50	.....	17 50
La Croix, W.	2,700 00	725 00	.....	320 00	.....	22 50	.....	24 00	24 00	70 50
Lafamme, J. L. K.	2,700 00	725 00	.....	320 00	.....	13 70	.....	13 70	13 70	41 10
LaFleche, Hon. L. R.	2,700 00	.....	.....	.....	.....	.....	.....	.....	.....	.....
Lafontaine, J.	2,700 00	725 00	.....	320 00	.....	6 90	.....	6 90	6 90	20 70
Lalonde, M.	2,700 00	725 00	.....	320 00	.....	29 00	.....	29 40	31 50	89 90
Lapointe, A. J.	2,700 00	.....	.....	320 00	.....	.....	90 00	24 00	24 00	138 00
Lapointe, H.	3,320 00	.....	.....	320 00	.....	19 90	.....	.....	21 15	41 05
Leader, H.	2,025 00	.....	675 00	280 00	.....	.....	90 00	58 00	59 20	207 20
Leclerc, J. H.	1,375 00	.....	1,325 00	320 00	.....	6 40	.....	.....	.....	6 40
Leduc, R.	2,700 00	.....	.....	320 00	.....	.....	.....	.....	.....	.....
Leger, A. D.	2,700 00	725 00	.....	320 00	.....	.....	60 00	25 60	38 40	124 00
Little, W.	2,700 00	725 00	.....	320 00	.....	.....	60 00	15 30	15 30	90 60
Lizotte, L. P.	2,250 00	.....	.....	.....	.....	.....	.....	.....	.....	.....
Lockhart, N. J.	2,575 00	.....	125 00	320 00	.....	14 50	.....	14 50	14 50	43 50
MacDiarmid, W. B.	2,700 00	.....	.....	320 00	.....	6 00	.....	.....	5 50	11 50
Macdonald, Hon. A.	2,700 00	.....	.....	.....	.....	.....	60 00	.....	.....	.....
Macdonald, W. C.	2,700 00	.....	.....	320 00	.....	.....	.....	30 20	24 20	114 40
Macdonald, W. R.	2,625 00	.....	.....	320 00	20 80	.....	.....	21 70	21 70	64 20
MacInnis, A.	1,075 00	725 00	50 00	320 00	.....	.....	150 00	76 05	71 90	297 95
MacKenzie, F. D.	2,550 00	.....	1,625 00	320 00	.....	.....	120 00	69 70	66 50	256 20
MacKenzie, H. A.	2,700 00	725 00	150 00	320 00	.....	.....	60 00	13 20	13 20	86 40
MacKinnon, Hon. I. A.	2,700 00	.....	.....	.....	.....	.....	.....	.....	.....	.....
MacKinnon, G. E. L.	2,700 00	725 00	.....	320 00	.....	.....	120 00	62 90	57 50	240 40
MacKinnon, Hon. J. A.	2,700 00	.....	.....	.....	.....	.....	.....	.....	.....	.....
MacLean, M.	2,700 00	725 00	.....	320 00	.....	.....	90 00	33 90	33 90	157 80
Macmillan, Hon. C.	2,700 00	.....	.....	320 00	.....	.....	60 00	30 00	30 00	120 00
MacNicol, J. R.	2,700 00	725 00	.....	300 00	.....	9 20	.....	9 20	9 20	27 60
McCann, J. J.	2,700 00	725 00	.....	320 00	.....	13 10	.....	4 00	4 00	34 40
McCuaig, D. F.	2,700 00	.....	.....	320 00	.....	.....	.....	11 00	10 30	34 40
McCubbin, R.	2,700 00	.....	.....	320 00	.....	.....	60 00	15 00	15 00	90 00
McCulloch, H. B.	2,700 00	725 00	.....	320 00	.....	.....	90 00	28 70	28 70	147 40
McDonald, W. R.	2,700 00	.....	.....	320 00	.....	6 00	.....	6 00	6 00	18 00
McGarry, M. E.	2,700 00	725 00	.....	320 00	.....	.....	90 00	55 95	55 50	201 45
McGeer, G. G.	2,700 00	675 00	150 00	320 00	.....	287 05	.....	281 10	179 85	898 00
McGibbon, J. W.	2,700 00	.....	.....	320 00	.....	7 50	.....	7 50	7 50	22 50
McGregor, R. H.	2,700 00	.....	.....	320 00	.....	12 00	.....	12 00	12 00	36 00
McIlraith, G. J.	2,700 00	.....	.....	320 00	.....	.....	.....	.....	.....	.....
McIvor, D.	2,700 00	.....	.....	320 00	.....	.....	60 00	27 00	26 50	113 50
McKinnon, H. B.	1,075 00	.....	1,625 00	.....	.....	.....	.....	48 00	.....	48 00
McLarty, Hon. N. A.	2,700 00	.....	.....	.....	.....	.....	.....	.....	.....	.....
McLean, G. A.	2,700 00	.....	.....	320 00	.....	14 80	.....	14 10	15 00	43 90
McNevin, B.	2,700 00	.....	.....	320 00	.....	15 50	.....	12 50	12 50	40 50
McNiven, D. A.	2,375 00	.....	.....	.....	.....	.....	.....	42 50	.....	42 50
Marier, E.	2,425 00	.....	200 00	260 00	.....	10 70	.....	11 50	6 30	28 50
Marshall, J. A.	2,700 00	725 00	275 00	320 00	.....	.....	120 00	45 90	45 90	211 80
Martin, P.	2,700 00	.....	.....	320 00	.....	.....	60 00	9 50	9 00	78 50
Massey, D.	2,700 00	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mathews, J. E.	2,700 00	725 00	.....	320 00	.....	.....	90 00	45 00	43 80	178 80
Maybank, R.	2,700 00	.....	.....	320 00	.....	.....	90 00	45 60	45 60	181 20
Mayhew, R. W.	2,700 00	625 00	.....	320 00	.....	.....	150 00	86 50	153 80	390 30
Michaud, Hon. J. E.	2,700 00	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mills, W. H.	2,700 00	.....	.....	300 00	.....	.....	60 00	10 30	6 80	77 10

HOUSE OF COMMONS—Concluded

STATEMENT OF INDEMNITIES AND TRAVELLING AND LIVING EXPENSES PAID IN 1944-45—Concluded

Members	Indemnities				Travelling and Living Expenses								Total Travelling and Living Expenses
	Statutory		Vote 494	War Allotment	Statutory				Vote 495	War Allotment			
	5th Session	6th Session			5th Session	5th Session		6th Session					
			Actual	Per Diem		Actual	Per Diem						
								Actual	Per Diem				
										Actual	Per Diem		
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
Mitchell, Hon. H.	3,320 00												
Moore, W. H.	2,700 00			300 00			19 00				19 00	19 00	
Mullins, J. P.	2,700 00	725 00		260 00			21 00				10 80	14 00	
Mulock, Hon. W. P.	2,700 00												
Mutch, L. A.	2,700 00	725 00		320 00							51 50	38 25	
Neill, A. W.	2,700 00			320 00							176 96	166 70	
Nicholson, A. M.	2,175 00	725 00	50 00	300 00							55 40	55 40	
Nicholson, Mrs. D. W.	2,700 00			320 00							72 16	63 50	
Nixon, G. E.	2,700 00	725 00		320 00			98 65				90 00	90 00	
Noseworthy, J. W.	2,700 00	675 00		320 00							120 00	120 00	
O'Brien, J. J.	2,450 00	180 00		300 00							90 00	90 00	
O'Neill, T. J.	2,700 00	725 00		320 00							60 00	60 00	
Parent, C.	2,700 00	725 00		320 00							10 70	7 70	
Perley, E. F.	2,700 00			320 00							30 30	26 40	
Picard, L. P.	2,700 00			320 00							126 55	127 90	
Pinard, J. A.	2,700 00			320 00							33 28	30 30	
Poirier, J. A.	2,525 00		175 00	320 00							60 00	60 00	
Pottier, V. J.	2,450 00	725 00	225 00	320 00							15 80	17 70	
Pouliot, J. F.	2,450 00		250 00	320 00							34 90	34 90	
Power, Hon. C. G.	2,700 00			180 00							90 00	90 00	
Purdy, G. T.	2,700 00	725 00		320 00							60 00	60 00	
Quelch, V.	2,700 00			320 00							24 60	24 60	
Ralston, Hon. J. L.	3,420 00			320 00							68 00	69 15	
Raymond, M.	2,175 00			320 00									
Reid, T.	2,700 00	725 00		320 00							6 20	5 20	
Rennie, A. S.	2,700 00			320 00							122 00	113 00	
Rheume, M.	2,700 00	725 00		320 00							25 50	26 50	
Richard, W. F.	2,700 00			320 00							11 70	11 60	
Roebuck, A. W.	2,700 00			320 00							13 00	11 00	
Rose, F.	2,700 00	675 00		320 00							10 00	10 00	
Ross, D. G.	2,700 00			320 00			7 00				7 00	7 00	
Ross, Duncan G.	2,700 00			320 00							15 30	15 30	
Ross, G. H.	3,145 00		175 00	320 00							17 20	11 90	
Ross, J. A.	2,700 00			320 00							15 70	15 70	
Ross, J. G.	1,200 00		1,500 00	320 00							120 00	120 00	
Ross, G. H.	3,320 00			320 00							46 60	47 20	
											120 00	120 00	
											45 00	99 10	
											12 70	13 40	

Rowe, Hon. W. E.	2,225 00					320 00	14 80			14 80	14 80	44 40
Roy, J. S.	2,700 00	725 00				320 00			90 00	46 90	46 90	183 80
Ryan, R.	2,700 00	725 00				320 00	11 20			11 20	11 20	33 60
St. Laurent, Hon. L.	3,280 00											
Sanderson, F. G.	2,700 00	725 00				320 00	11 50			9 50	5 80	26 80
Senn, M. C.	2,700 00	725 00				320 00	26 80			22 30	20 40	69 50
Shaw, F. D.	2,700 00	725 00				320 00			120 00	67 85	67 15	255 00
Sinclair, J.	2,700 00					320 00				148 00	148 00	296 00
Sissons, J. H.	2,700 00					320 00			150 00	79 50	79 50	309 00
Slaght, A. G.	2,650 00					320 00	9 70			9 70	9 70	29 10
Soper, B. H.	2,700 00	725 00				320 00	3 00					3 00
String, Hon. G.	2,700 00					320 00			150 00	152 00	152 00	454 00
Stokes, G. H.	2,700 00	725 00	8 20			320 00	8 50			8 25	8 25	33 20
Sylvestre, A.	2,700 00	600 00				320 00	16 70			16 70	16 70	50 10
Taylor, W. H.	2,700 00					320 00	18 00			16 70	14 60	49 30
Telford, W. P.		4,000 00										
Thauvette, J.	2,675 00	725 00				320 00	10 00			10 00	10 00	30 00
Tomlinson, W. R.	3,320 00	725 00				320 00			60 00			76 75
Tremblay, L. D.	2,700 00	725 00				320 00	30 40			15 40	15 40	61 20
Tripp, J. P.	2,700 00					320 00			90 00	45 00	45 00	180 00
Tucker, W. A.	2,700 00	725 00				320 00			120 00	52 51	52 95	225 46
Turgeon, J. G.	2,700 00	725 00				320 00			150 00	124 20	122 35	396 55
Turner, J. M.	2,150 00					320 00				35 00	35 00	70 00
Tustin, G. J.	2,700 00	550 00				320 00				6 80	6 80	24 60
Veniot, C. J.	2,700 00					320 00	11 00			18 50	16 50	95 00
Ward, W. J.	2,650 00	50 00				320 00			120 00	49 65	49 65	218 89
Warren, R. M.	2,700 00	725 00				320 00	12 50			12 50	12 50	37 50
Weir, W. G.	2,700 00					320 00			90 00	47 70	43 00	180 70
White, G. S.	2,700 00					320 00	16 00			16 50	15 00	47 50
Whitman, F. P.	2,700 00					320 00	8 70			6 90	6 90	22 50
Winkler, H. W.	2,675 00	25 00				320 00			90 00	31 30	37 20	158 50
Wood, G. E.	2,625 00	50 00				320 00	14 00			14 20	14 00	42 20
Wright, P. E.	2,700 00					320 00			120 00	52 50	52 50	225 00
Graydon, G.—Additional indemnity as Leader of Opposition.	10,000 00											
	650,820 00	68,080 00	22,425 00			66,260 00	2,387 39	251 95	9,930 00	7,983 51	7,704 78	28,497 63

1944-45

PUBLIC ACCOUNTS

PART II

M

DEPARTMENT OF MINES AND RESOURCES

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF MINES AND RESOURCES

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:

Ordinary	12,295,531 52
Special	68,341 57
War	5,813,737 23
Adjusting Entries	36,006 17

Revenues—

[8b] Consolidated Deficit Account:

Ordinary	1,026,600 25
Special Receipts	186,570 97
	<u>1,213,171 22</u>

Adjusting Entries—

[8a] Non-Active Assets:

(ii) Other.....	36,006 17
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\$ 18,213,616 49\$ 1,249,177 39

Receipts and Disbursements—Open Accounts

[3] Loans and Advances—Miscellaneous

(Cr.) 70,346 63

[9] Floating Debt

301 85

[10] Deposit and Trust Accounts 886,742 11

[12] Deferred Credits 23,535 41

[13] Sundry Suspense Accounts....(Dr.) 131,725 79

(Cr.)\$ 70,346 63

\$ 778,853 58

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page M—51.

REVENUES

Comparative Summary

	1944-45	1943-44
Ordinary Revenue—		
Tax Revenue:		
A Fur Export Tax	62,751 18	111,472 46
Non-Tax Revenue:		
B Return on Investments	47,581 41	29,424 44
C Privileges, Licences and Permits.....	415,686 76	376,525 67
D Proceeds from Sales	183,245 42	174,410 12
E Services and Service Fees	173,256 77	172,525 15
Premium, Discount and Exchange	*	123 25
F Refunds of Expenditure	121,778 14	117,659 90
G Miscellaneous	22,300 57	8,092 28
Total Ordinary	1,026,600 25	990,233 27
Special Receipts—		
H Refunds of Previous Years' War Expenditures	181,147 14	263,547 27
I Miscellaneous War Revenues	5,423 83	
	<u>1,213,171 22</u>	<u>1,253,780 54</u>

Adjusting Entries—

Non-Active Assets (ii) Other: Miscellaneous Non-Active Accounts—

J Seed Grain and Relief	36,006 17	28,847 05
Grand Total	<u>\$1,249,177 39</u>	<u>\$1,282,627 59</u>

*Included in Miscellaneous.

Summary of Revenues by Branches

Branch	1944-45	1943-44
Administrative Offices		106 92
Mines and Geology	129,976 06	139,827 96
Lands, Parks and Forests	786,735 73	731,316 02
Surveys and Engineering	186,520 19	312,621 46
Indian Affairs	39,791 11	18,494 52
Immigration	106,154 30	51,413 66
	<u>\$1,249,177 39</u>	<u>\$1,253,780 54</u>

Details

Ordinary Revenue—

Tax Revenue:

A Fur Export Tax:

Lands, Parks and Forests Branch—

Tax on furs exported from Northwest Territories 62,751 18

Non-Tax Revenue:

B Return on Investments:

Lands, Parks and Forests Branch—

Net Collections of interest on Seed Grain and Relief Advances issued prior to 1926..... 40,884 15

Indian Affairs Branch—

Interest for period January 1, 1939 to March 31, 1945 on advances for assistance to Indians 6,697 26

C Privileges, Licences and Permits:

Mines and Geology Branch—

Royalty from licences under patents, \$6,107.65; permits and licences issued under the Explosives Act, c. 62, R.S., \$1,702.10..... 7,809 75

Lands, Parks and Forests Branch—

Canadian National Parks: Timber permits, \$36,122; rents, \$31,420.79; transient motor licences, \$27,187.85; golf fees, \$12,665; livery licences, \$6,453.26; camping permits, \$6,308.50; miscellaneous permits, \$5,938.95; miscellaneous business licences, \$4,360.50; yearly motor licences, \$3,784.87; fishing licences, \$1,599.50; hotel and rooming house licences, \$1,070; sundry, \$5,548.53; total, \$142,459.75.

Yukon Territory: Placer mining fees, \$34,694.50; timber dues, \$16,823.98; royalty on placer gold, \$11,029; quartz mining fees, \$6,163.85; hydraulic leases, \$2,390; rent of land, \$3,983.50; dredging leases, \$1,152.30; sundry, \$737.85; total, \$76,974.98.

Northwest Territories: Quartz mining fees, \$57,427.25; miners' licences, \$39,651.65; quartz royalty, \$20,387.61; quartz mining leases, \$6,724.96; miscellaneous business licences, \$6,366.50; timber dues, \$4,700.71; rent of land, and fees, \$3,955; petroleum leases, \$2,268.34; petroleum prospecting permits, \$2,250; game licences, \$2,156; sundry, \$2,879.91; total, \$148,767.93.

Ordinance Lands: Rent of lands, and fees, \$11,073.42; sundry, \$344.37; total, \$11,417.79.

Public Lands: Timber dues, \$6,548.66; rent of lands, and fees, \$3,242.40; sundry, \$1,039.90; total, \$10,830.96.

Forest Service: Timber dues and permits, \$3,154.39; sundry, \$78.08; total, \$3,232.47.

Migratory Birds: Sundry, \$39 393,722 88

Surveys and Engineering Branch—

Water power leases, \$12,403.64, derived from licences for water power developments; sundry, \$225 12,628 64

Indian Affairs Branch—

Rentals 935 49

Immigration Branch—

Registration Fees, substitutional certificates 590 00

D Proceeds from Sales:

Mines and Geology Branch—

Equipment, supplies and publications 3,474 31

Lands, Parks and Forests Branch—

Canadian National Parks: Cordwood, \$20,311.49; buffalo products, \$1,183.37; salvaged equipment, \$250.75; sundry, \$1,948.46; total, \$23,694.07.

Forest Service: Timber and wood, \$64,541.30; sundry, \$214.52; total, \$64,755.82.

Northwest Territories: Reindeer and buffalo products, \$6,030; furs, \$3,192.28; sundry, \$1,403.66; total, \$10,625.94.

Public Lands, \$18,194.05; Ordnance Lands, \$8,594.27; Yukon Territory, \$1,045; total, \$27,833.32. 126,909 15

Surveys and Engineering Branch—

Survey maps, \$20,216.51, derived from sale of maps and plans at a price scale as set by the Governor in Council, and in some cases by Ministerial ruling; hydrographic charts, \$18,794.80; publications, \$312.75; sundry, \$8..... 39,332 06

Indian Affairs Branch—

Equipment, \$1,035.72; grain, \$574.57; live stock, \$8,998.95; right of way, \$600..... 11,209 24

Immigration Branch—

Publications, \$23; excess of revenue over expenditure in connection with catering service, \$2,297.66 (see Vote 170) 2,320 66

E Services and Service Fees:

Mines and Geology Branch—

Rental of equipment, \$560.89; hardening and treatment of steel, etc., \$15,150.83; assays and analyses, \$1,481.93 17,193 65

Lands, Parks and Forests Branch—

Canadian National Parks: Bathhouse receipts, \$48,217.65; water rates, \$26,126.93; telephone, \$21,000.44; electricity, \$8,322.91; garbage, \$7,073.38; sewer, \$6,792.32; rent of equipment, \$1,255.64; sundry, \$938.38; total, \$119,727.65.

Forest Service, \$1,453.52; Public Lands, \$1; total, \$1,454.52 121,182 17

Surveys and Engineering Branch—

Contributions towards the cost of water power investigations: Alberta, \$2,000; British Columbia, \$5,000; Manitoba, \$2,000; New Brunswick, \$270; Nova Scotia, \$3,298; Ontario, \$8,500; Quebec, \$10,000; Saskatchewan, \$2,000; total, \$33,068; rental of equipment, \$250; sundry, \$30 33,348 00

Indian Affairs Branch—

Electricity, \$1,430; hospital fees and tuition of white children, \$102.95 1,532 95

F Refunds of Previous Years' Expenditures:

Mines and Geology Branch—

Drawback on alcohol, \$179.68; equipment returned, \$173.08; gas and oil, \$154.29; gas tax, \$163.90; old platinum returned, \$360.19; unused railway tickets, \$186.08; war risk insurance, \$436.30; sundry, \$209.37 1,862 89

Lands, Parks and Forests Branch—

Canadian National Parks, \$859.76; Yukon Territory, \$566.42; Forestry, \$290.70; Northwest Territories, \$74.70; Migratory Birds, \$4.72 1,796 30

Surveys and Engineering Branch—

Refunds with respect to transfer of water power development to the Province of Manitoba, \$97,706.52; sundry, \$1,278.30..... 98,984 82

These refunds are classified as follows:—Capital charges due January 1, 1945: Lac Seul, \$27,914.50; Lake of the Woods, \$43,420.63; operating charges for the calendar year 1944: Lac Seul, \$20,063.09; Lake of the Woods, \$6,308.30. They represent the amortization of, and interest upon, the capital outlay by the Dominion in securing water storage in the Lake of the Woods and Lac Seul and the portion of the operating expenses of this storage for which the Province is liable and which is paid yearly from Departmental votes (see Votes 149 and 150).

Indian Affairs Branch—

Refunds on account of assistance given to Indians, \$8,802.65; gas and oil drums, etc., \$2,576.22; gas and sales tax, \$610.05; land sale, \$595; previous years' advances, \$888.52; salaries, \$1,149.20; war risk insurance, \$1,500 16,121 64

Immigration Branch 3,012 49

G Miscellaneous:

Mines and Geology Branch—

Fines and forfeitures, \$755; premium, discount and exchange, \$25.48; sundries, \$8.96 789 44

Lands, Parks and Forests Branch—

Canadian National Parks: Fines and forfeitures, \$808; sundry, \$944.95; total, \$1,752.95.

Northwest Territories: Fines and forfeitures, \$1,192.93; sundry, \$289.83; total, \$1,482.76.

Yukon Territory, sundry, \$29.77; Migratory Birds, fines, \$185; total, \$214.77.

Premium on foreign exchange transactions, \$33.25 3,483 73

Surveys and Engineering Branch—

Premium on foreign exchange transactions, \$499.49; sundry, \$75.75 575 24

Indian Affairs Branch—

Interest on special trust accounts, \$2,683.49; sundry, \$611.04 3,294 53

Immigration Branch—

Fines and forfeitures, \$14,147.75; premium on foreign exchange transactions, \$9.88 14,157 63

Total Ordinary 1,026,600 25

Special Receipts—

H Refunds of Previous Years' War Expenditures:

Mines and Geology Branch 93,422 19

This amount comprises: \$57,163.08 received as repayment of loans from companies in receipt of assistance from the Dominion to aid them in the production of strategic minerals (for standing of these loans see page M-40); \$35,559.11 derived from the sale of equipment, supplies and materials and \$700 from rental of equipment.

Surveys and Engineering Branch 1,651 43

Immigration Branch 86,073 52

This amount consists almost wholly of recoveries of expenditures made on behalf of Canadian nationals outside of Canada.

I Miscellaneous War Revenues:

Mines and Geology Branch 5,423 83

This amount was received as interest on loans from companies in receipt of assistance from the Dominion to aid them in the production of strategic minerals (for standing of loans see page M-40).

Adjusting Entries—

Non-Active Assets—Miscellaneous Investments, etc.

J Seed Grain and Relief Advances (Write-down) 36,006 17

This item is the offset to a similar amount reported as expenditure under Write Down of Assets (see page M-50). The entry covers the amount written off during the year from outstanding advances for Seed Grain and Relief. The status of these advances is shown under Non-Active Assets (see page M-50).

Grand Total \$1,249,177 39

Certified correct.

B. G. McINTYRE,

Comptroller of the Treasury.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
M-8	Stat.	Salary of Minister, Mines and Resources Act, c. 33, 1936.....	10,000 00	10,000 00	10,000 00
M-8	Stat.	Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
M-8	122	Departmental Administration.....	152,565 00	149,393 98	150,178 00
			164,565 00	161,393 98	162,178 00
MINES AND GEOLOGY BRANCH					
M-9	123	Branch Administration.....	29,900 00	28,879 15	27,957 30
		Bureau of Mines—			
M-9	124	Bureau of Mines Administration.....	22,890 00	20,771 57	21,730 17
M-9	125	Mineral Resources Investigations.....	426,170 00	384,657 78	390,769 22
M-10	126	Explosives Act.....	28,360 00	24,312 79	24,767 91
M-11	497	To provide for the fabrication, erection and equipping of a hydrogenation plant in the Fuel Research Laboratories estimated to cost \$770,000—amount required for 1944-45	100,000 00		
		Bureau of Geology and Topography—			
M-11	127	Bureau of Geology and Topography Admin- istration and Miscellaneous Services.....	114,300 00	108,271 99	105,755 30
M-11	128	Geological Surveys.....	314,100 00	302,819 20	257,174 32
M-12	129	Topographical Surveys, including expenses of the Geographic Board of Canada.....	252,500 00	222,426 71	168,624 45
M-13	130	Drafting and Map Reproduction.....	108,700 00	79,033 49	82,870 77
M-13	131	National Museum of Canada.....	46,900 00	44,501 40	44,631 98
			1,443,820 00	1,215,674 08	1,124,281 42
LANDS, PARKS AND FORESTS BRANCH					
M-13	132	Branch Administration.....	19,270 00	19,061 09	18,781 82
		Government of the Northwest Territories—			
M-14	133	General Administration, operation and main- tenance of services, including Wood Buffalo Park.....	470,360 00	372,689 48	241,083 69
M-15	134	Eastern Arctic Expedition.....	35,000 00	34,987 87	20,716 73
		Government of the Yukon Territory—			
M-15	135	Administration.....	63,000 00	48,495 14	42,675 27
		Dominion Forest Service—			
M-15	136	General scientific, economic and administra- tive services.....	116,270 00	107,765 88	106,220 31
M-16	137	Forest Experiment Stations.....	45,345 00	30,245 46	29,275 22
M-16	138	Forest Products Laboratories.....	177,010 00	144,640 63	135,087 74
		Grant to Canadian Forestry Association.....	1,620 00	1,620 00	1,620 00
		Land Registry—			
M-17	140	Land Registry, Seed Grain Collections, Ad- ministration of Ordnance, Admiralty and Public Lands.....	52,511 00	50,506 40	52,050 31
		National Parks Bureau—			
M-17	141	National Parks and Historic Sites Services...	975,000 00	935,905 87	829,704 16
M-20	142	Administration of Migratory Birds Con- vention Act.....	48,000 00	45,382 55	46,446 46
M-20	143	Forest and Wild Life Conservation.....	40,000 00	37,239 93	
M-20	144	Grant to John Thomas (Jack) Miner.....	2,500 00	2,500 00	2,500 00
			2,045,888 00	1,831,040 30	1,526,161 71
SURVEYS AND ENGINEERING BRANCH					
M-21	145	Branch Administration.....	22,930 00	21,421 70	21,022 35
M-21	146	Dominion Observatory, Ottawa.....	102,490 00	97,680 50	98,851 34
M-21	147	Dominion Astrophysical Observatory, Victoria, B.C.....	30,375 00	22,368 46	24,577 29
M-22	148	Dominion Water and Power Bureau, including the administration of the Dominion Water Power and Irrigation Acts.....	241,300 00	229,858 86	219,127 95
M-23	149	Lake of the Woods Control Board.....	8,950 00	8,163 58	7,848 55

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
SURVEYS AND ENGINEERING BRANCH— <i>Concluded</i>					
M-23	150 } 502 }	To provide for the expenses incurred under the Agreement between the Dominion, Ontario and Manitoba, confirmed by the Lac Seul Conservation Act, 1928, moneys expended to be largely reimbursed.....	20,639 20	19,819 27	19,940 43
M-23	151	To provide for acquiring flowage easements and discharging claims of owners of riparian lands in Ontario below the outlets of Lake of the Woods affected by regulation under the Lake of the Woods Control Board Act (Revote)...	500 00	362 21	306 96
M-23	152	Engineering and Construction Service.....	95,811 00	91,629 99	87,973 77
M-24	153	Geodetic Service.....	144,870 00	135,542 48	127,525 39
M-24	154	To recoup the Temiskaming and Northern Ontario Railway Commission in connection with their claim for injury to John Hedin.....	240 00	240 00	240 00
M-25	155	International Boundary Commission.....	35,080 00	31,997 11	33,637 27
M-25	156	Hydrographic and Map Service—			
M-25	156	Hydrographic Service.....	395,286 00	371,000 85	358,930 49
M-26	503 } 445 }	Hydrographic Service—To provide for the repair and renovation of the Hydrographic Steamer <i>Wm. J. Stewart</i>	364,000 00	364,000 00	
M-26	157	Legal Surveys and Map Service, including grant of \$350 to assist in printing the publication of the Canadian Institute of Surveying.....	234,410 00	215,256 11	186,624 23
M-27	158	To provide for the payment of fees of the Board of Examiners for Dominion Land Surveyors, of the Secretary and of the Sub-Examiners and for travelling expenses, stationery, printing, rent, etc., (the fees of F. H. Peters, J. E. R. Ross, and Harry Parry, members of the Board, and A. W. W. Cole, Secretary, are to be paid out of this sum).....	850 00 1,697,731 20	825 18 1,610,166 30	831 63 1,187,437 65
INDIAN AFFAIRS BRANCH					
M-27	159	Branch Administration.....	60,183 00	52,403 07	57,715 10
M-28	160 } 504 }	Indian Agencies.....	756,945 00	706,108 52	649,886 76
M-29	161 } 505 }	Reserves and Trusts— Administration.....	68,300 00	50,515 14	36,050 93
M-29	Stat.	Indian Annuities, Indian Act, c. 98, R.S.	284,563 00	284,563 00	268,700 00
M-30	162 } 446 } 506 }	Medical— Indian Hospitals and General Care of Indians.	2,069,380 00	2,048,460 40	1,485,393 99
M-31	163	Grants to Hospitals.....	5,400 00	4,320 00	4,770 00
M-32	164	Welfare and Training— Welfare of Indians.....	777,050 00	766,334 79	652,090 78
M-32	165 } 507 }	Indian Education.....	689,253 00	604,772 07	550,804 41
M-33	166	Grants to Residential Schools.....	1,549,259 00	1,542,530 39	1,369,302 56
M-34	167	Grants to Agricultural Exhibitions and Indian Fairs, in the amounts detailed in the Estimates.....	4,725 00	3,785 45	3,875 60
M-34	168	Grant to provide additional services to Indians of British Columbia.....	100,000 00 6,365,053 00	98,200 94 6,161,993 77	98,160 16 5,176,750 29
IMMIGRATION BRANCH					
M-35	169 } 508 }	Administration of the Immigration Act and the Chinese Immigration Act.....	182,343 00	149,168 13	153,892 76
M-35	170 } 509 }	Field and Inspectional Service, Canada.....	1,178,622 00	1,080,818 86	1,038,678 93
M-35	171 } 510 }	Field and Inspectional Service, Abroad.....	96,007 00 1,456,972 00	79,046 94 1,309,033 93	68,021 91 1,260,593 60

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
PENSIONS AND OTHER BENEFITS					
M-36	Stat.	Mrs. Doris Ryckman and children, Appropria- tion Act, No. 6, c. 50, 1936.....	600 00	600 00	618 50
M-36	172	Mrs. Alice Morson Smith.....	600 00	600 00	600 00
SUPERANNUATION AND RETIREMENT BENEFITS					
M-37	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	5,029 16	5,029 16	3,640 00
		<i>Expenditures: from appropriations not required for 1944-45.....</i>			146,312 19
Total Ordinary.....			13,180,261 36	12,295,531 52	10,588,573 36
SPECIAL					
INDIAN AFFAIRS BRANCH					
M-37	173	Fur conservation and development of native crafts and to authorize, subject to the approval of the Governor in Council, the appointment of such extra temporary officers, clerks and employees as may be necessary for the pur- pose of this item.....	75,000 00	68,341 57	74,022 14
		<i>Expenditures: from appropriations not required for 1944-45.....</i>			22,609 33
Total Special.....			75,000 00	68,341 57	96,631 47
Allotted from the War Appropriation (Details on page M-37).....			6,128,734 29	5,813,737 23	9,404,869 05
ADJUSTING ENTRIES					
WRITE DOWN OF ASSETS					
M-50	Stat.	Seed Grain and Relief Accounts—An Act re- specting certain debts due to the Crown, c. 51, 1926-27.....	36,006 17	36,006 17	28,847 05
Grand Total.....			\$19,420,001 82	\$18,213,616 49	\$20,118,920 93

Salary of Minister, Hon. T. A. Crerar, Mines and Resources Act, c. 33, 1936.....	\$	10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	\$	2,000 00

Vote 122 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	135,290 00	134,790 00	133,284 93
Cost of Living Bonus and Other Pay-list Items	8,550 00	8,550 00	8,346 60
Printing and Stationery	2,500 00	2,800 00	2,463 23
Supplies and Materials	1,200 00	1,200 00	747 95
A Travelling Expenses	3,000 00	3,200 00	3,150 98
Telephones, Telegrams, Postage, etc.	1,500 00	1,500 00	1,027 42
Sundries	500 00	500 00	372 87
Deferred Retiring Leave	25 00	25 00	
	<u>\$ 152,565 00</u>	<u>\$ 152,565 00</u>	<u>\$ 149,393 98</u>

As of March 31, 1945, there were 56 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. Salary rates do not include cost of living bonus. C. Camsell, Deputy Minister. \$10,000;

A. J. Baxter, \$3,000; W. C. Bethune, \$3,000, secretarial allowance, \$300 (Jan. 1); F. W. Carson, \$2,400; H. H. Chandler, \$3,420; J. M. Clarke, \$3,600; T. L. Cory, \$4,320; W. M. Cory, \$4,320; K. R. Daly, \$4,500; H. J. Davidson, \$3,720; C. W. Jackson, \$5,400; J. T. Larochele, \$2,520; V. A. Minnes, \$4,020; A. V. Moffatt, \$2,400; G. H. Murray, \$3,000; A. B. Phelan, \$2,400; W. J. F. Pratt, \$4,320, secretarial allowance, \$300; W. M. Vincent, \$2,880; H. C. Warner, \$2,880.

A Travelling expenses of \$300 or over were paid to: Hon. T. A. Crerar, \$2,400; C. Camsell, \$488.71.

MINES AND GEOLOGY BRANCH

Vote 123 • Branch Administration

	Estimates	Allotments	Expenditures
Salaries	25,710 00	25,710 00	25,676 37
Cost of Living Bonus and Other Pay-list Items	1,394 00	1,394 00	1,377 11
A Printing and Stationery	400 00	500 00	321 34
Telegrams, Telephones, Postage, etc.	1,050 00	1,050 00	727 22
B Travelling Expenses	400 00	300 00	126 06
Sundries, including War Risk Insurance	946 00	946 00	651 05
	<u>\$ 29,900 00</u>	<u>\$ 29,900 00</u>	<u>\$ 28,879 15</u>

As of March 31, 1945, there were 11 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus. L. L. Bolton, \$5,220; E. M. Edwards, \$2,400; J. R. Kirkconnell, \$3,300; W. B. Timm, \$6,600.

A The Department of Public Printing and Stationery was paid \$316.13.

B W. B. Timm received travelling expenses of \$360.66 (including amount paid from the War Allotment).

Vote 124 Bureau of Mines—Bureau of Mines Administration

	Estimates	Allotments	Expenditures
Salaries	18,010 00	17,710 00	16,902 54
Cost of Living Bonus and Other Pay-list Items	1,749 00	1,749 00	1,548 89
Printing and Stationery	500 00	500 00	178 26
Travel (Field Studies)	500 00	500 00	265 44
War Risk Insurance	933 00	933 00	466 20
A Sundries	1,198 00	1,498 00	1,410 24
	<u>\$ 22,890 00</u>	<u>\$ 22,890 00</u>	<u>\$ 20,771 57</u>

As of March 31, 1945, there were 9 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: M. M. Farnham, \$3,000; T. G. Madgwick, \$4,020.

A Expenditure includes: telegrams, \$305.72; telephone tolls, \$491.57.

Vote 125 Bureau of Mines—Mineral Resources Investigations

	Estimates	Allotments	Expenditures
Salaries	334,844 46	325,594 46	310,718 86
Cost of Living Bonus and Other Pay-list Items	24,857 00	24,857 00	19,761 41
A Supplies and Materials	30,000 00	35,500 00	29,013 52
Travel (Field Investigations)	7,000 00	7,000 00	3,607 81
B Printing, Binding, Lithographing, etc.	7,000 00	7,500 00	4,147 17
C Equipment	20,000 00	23,000 00	15,010 72
D Sundries	2,468 54	2,718 54	2,398 29
	<u>\$ 426,170 00</u>	<u>\$ 426,170 00</u>	<u>\$ 384,657 78</u>

This vote provides for the costs of investigations, in laboratory, office and field, pertaining to mineral resources, the mining and metallurgical industries, mineral technology and economics of production and marketing; and the dissemination of information with respect thereto.

As of March 31, 1945, there were 146 salaried employees being paid from this account of whom 47 were paid on a prevailing rate basis. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parentheses) are listed below. Salary rates include war duties supplements where applicable but do not include cost-of-living bonus. Employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Anderson, A. K.	\$ 4,020 00		Leverin, H. A. (Nov. 29)	3,300 00	
Baltzer, C. E.	3,300 00		Malloch, E. S.	4,020 00	
Beer, H. L.	3,000 00		Martindale, E. S.	4,020 00	
Bowles, K. W. T.	2,700 00		McCree, J. S.	2,700 00	
Brown, N. B.	3,060 00		Nicolls, J. H. H.	3,300 00	
Buisson, G. J. A.	3,300 00		*Norris, W. H.	4,140 00	
Burrough, E. J.	3,300 00		Offord, R. J.	2,700 00	
Casey, J. M.	3,240 00		*Parsons, C. S.	5,280 00	
Chantler, H. M.	3,300 00		Phillips, J. G.	3,180 00	
Cooper, H. H.	2,400 00		Picher, R. H.	3,300 00	
Cornish, R. W.	2,700 00		Rogers, R. A.	3,300 00	
Coyne, B. P.	3,300 00		Sadler, A.	3,300 00	
Cunningham, R. L.	2,940 00		Spence, H. S.	4,620 00	317 28
Eardley-Wilmot, V. L. ...	3,300 00		Stewart, D. M.	2,520 00	
Ells, S. C.	4,020 00	\$ 308 80†	Swartzman, E.	3,000 00	768 68†
*Farnham, G. S.	4,140 00	720 52†	Swinerton, A. A.	3,300 00	382 24
Fournier, J. A.	3,660 00		Thomas, L. O.	4,020 00	
Frechette, H.	4,980 00		Traill, R. J.	4,620 00	
Freeman, C. H.	2,700 00		*Trevor, E. A.	2,400 00	
Gilmore, R. E.	4,620 00	644 19	(Transferred to War Allot-		
Goudge, M. F.	4,020 00	747 90	ment, Oct. 1)		
Haanel, B. F.	4,980 00		Turrall, W. T.	3,000 00	578 55†
Haycock, M.	3,300 00		Warren, T. E.	4,020 00	
Jenkins, W. S.	2,700 00		White, W. E.	2,460 00	
Johnston, J. D.	3,180 00		Young, R. J.	2,700 00	
*Kirkendale, G. A.	2,820 00				

† Including travelling expenses paid from other accounts.

A This expenditure includes: amount paid to the Department of Public Printing and Stationery, \$1,195.90; scientific supplies, \$7,874.14; photographic supplies, \$636.53; gasoline and oil, \$278.34; sundry supplies and materials, \$19,028.61.

B Payments were made to the Department of Public Printing and Stationery.

C This expenditure includes: amount paid to the Department of Public Printing and Stationery, \$1,635.03; library and educational equipment, \$1,758.85; scientific equipment, \$3,140.63; sundry equipment, \$1,445.23; maintenance of motor cars and trucks, \$478.69; maintenance of scientific and other equipment, \$1,552.29.

D Includes: freight and express, \$1,821.13.

Vote 126 Bureau of Mines—Explosives Act

	Estimates	Allotments	Expenditures
Salaries	20,040 00	20,370 00	20,263 83
Cost of Living Bonus and Other Pay-list Items	1,420 00	1,470 00	1,452 02
A Travelling Expenses	4,000 00	3,620 00	1,397 20
Equipment and Supplies	1,500 00	1,500 00	700 96
Professional and Other Special Services	600 00	600 00	172 52
Sundries	800 00	800 00	326 26
	<u>\$ 28,360 00</u>	<u>\$ 28,360 00</u>	<u>\$ 24,312 79</u>

This vote provides for the costs of administration of the Explosives Act, c. 62, R.S., an Act to regulate the manufacture, testing, storage, and importation of explosives.

As of March 31, 1945, there were 8 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable. Employee in receipt of war duties supplement is indicated by an asterisk. W. P. Campbell, \$3,420; *M. C. Fletcher, \$4,020; F. E. Leach, \$4,860; C. B. Mohr, \$3,180.

A F. E. Leach received travelling expenses of \$944.31.

Vote 497 Bureau of Mines—To provide for the fabrication, erection and equipping of a hydrogenation plant in the Fuel Research Laboratories estimated to cost \$770,000—		
amount required for 1944-45	\$	100,000 00
Expenditures		nil

As no contracts were entered into, there were no expenditures to the end of the fiscal year.

Vote 127 Bureau of Geology and Topography—Bureau of Geology and Topography Administration and Miscellaneous Services

	Estimates	Allotments	Expenditures
Salaries	89,433 60	88,433 60	87,008 09
Cost of Living Bonus and Other Pay-list Items	6,739 00	6,739 00	6,099 23
A Supplies and Materials	10,000 00	11,750 00	9,650 62
B Equipment	4,000 00	3,850 00	2,758 27
Purchase of Air Photographs	200 00	350 00	264 00
War Risk Insurance	1,500 00	750 00	750 00
C Sundries	2,427 40	2,427 40	1,741 78
	<u>\$ 114,300 00</u>	<u>\$ 114,300 00</u>	<u>\$ 108,271 99</u>

As of March 31, 1945, there were 47 salaried employees being paid from this account, of whom 2 were paid on a prevailing rate basis. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus. G. D. Barrowman, \$2,880; W. P. Daly, \$3,420; H. J. Dunlap, \$3,420; J. Hardouin, \$3,285; C. Lawson, \$2,460; F. C. C. Lynch, \$5,400; P. J. McClymont, \$3,000; P. J. Moran, \$3,000; R. K. Odell \$4,620; E. C. Rochon, \$3,000; J. W. Spence, \$3,300; S. M. Steeves, \$3,240; A. V. Waite, \$2,820.

A Includes \$4,732.36 paid to the Department of Public Printing and Stationery for stationery and office supplies.

B Includes \$1,615.24 paid to the Department of Public Printing and Stationery for library stock and maintenance of equipment.

C Includes travelling expenses of \$741.44.

Vote 128 Bureau of Geology and Topography—Geological Surveys

	Estimates	Allotments	Expenditures
Salaries	181,067 00	177,234 00	176,717 00
Cost of Living Bonus and Other Pay-list Items	13,000 00	10,920 00	10,730 25
Allowances	2,700 00	522 50	522 50
A Field Surveys and Travel	100,000 00	100,413 00	99,033 94
B Printing, Binding, Lithographing, etc.	7,300 00	3,700 00	670 41
C Equipment, Supplies and Sundries	10,033 00	21,310 50	15,145 10
	<u>\$ 314,100 00</u>	<u>\$ 314,100 00</u>	<u>\$ 302,819 20</u>

This vote provides for the costs of study in field and in office of rocks, minerals and ore deposits of Canada that may lead to the discovery of ore and kindred deposits and more successful exploitation of deposits already known, and to publish the results of such investigations.

As of March 31, 1945, there were 61 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

	Salary rate		Salary rate		Salary rate
Alcock, F. J.	\$ 4,620 00	Fortier, Y. O.	2,640 00	Patience, L. P.	2,520 00
Ambrose, J. W.	3,720 00	Hage, C. O.	2,880 00	Poitevin, E.	4,620 00
Armstrong, J. E.	2,880 00	Hanson, G.	4,620 00	Rice, H. M. A.	3,240 00
Bateman, J. D.	2,880 00	Harrison, J. M.	2,700 00	Shaw, G.	2,880 00
Bell, W. A.	4,620 00	Henderson, J. F.	2,880 00	Spivak, J. (Apr. 16) ..	2,520 00
Bostock, H. S.	3,900 00	Irish, E. J. W.	2,640 00	Sternberg, C. M.	2,760 00
Brown, R. A. C.	2,640 00	*Jolliffe, A. W.	3,720 00	*Stewart, J. S.	4,020 00
Buckham, A. F.	2,880 00	Kindle, E. D.	2,880 00	Stockwell, C. H.	4,080 00
Cairnes, C. E.	4,620 00	Lang, A. H.	3,060 00	Stothers, J. H.	2,580 00
Caley, J. F.	3,000 00	Lord, C. S.	2,880 00	(Nov. 22)	
Cockfield, W. E.	4,620 00	MacKay, B. R.	4,620 00	Tanton, T. L.	4,620 00
Cooke, H. C.	4,620 00	Maddox, D. C.	3,600 00	Weeks, L. J.	3,720 00
Ellsworth, H. V.	4,400 00	Marshall, J. R.	3,600 00	Wickenden, R. T. D. .	3,600 00
Erdman, O. A.	2,640 00	McLearn, F. H.	4,620 00	Wilson, A. E.	3,000 00
Fabry, R. J. C.	3,300 00	Norman, G. W. H. ...	4,440 00	Wilson, M. E.	4,620 00

A This expenditure includes: salaries of 60 student assistants, \$24,207.15; wages of 47 cooks and labourers, \$17,666.59; gasoline and oil, \$3,404.03; provisions, \$18,126.76; transportation of field parties, \$15,521.35; travel, \$381.93; air transportation, \$9,392.33; supplies and equipment, \$295.99; freight and express, \$4,530.88; purchase of 22 horses, \$1,270; maintenance of motor cars and trucks, \$1,317.24; maintenance of survey equipment, \$430.84; subsistence and care of horses, \$587.59; hire of horses, \$214; rentals, \$613.43; miscellaneous, \$1,073.83.

B Payments were made to the Department of Public Printing and Stationery.

C This expenditure includes: amount paid to the Department of Public Printing and Stationery for office supplies and printing, \$415.91; camp equipment, \$808.92; canoes, \$543.49; scientific equipment, \$1,678.88; sundry materials and supplies, \$5,632.26; expenses of the Vancouver Office, \$149.94; freight and express, \$1,557.83; maintenance of equipment, \$261.10; maintenance of motor trucks, \$1,624.69; storage of equipment, \$586.03; subsistence and care of horses, \$1,296.27; miscellaneous, \$589.78.

Travelling expenses of \$300 or over were paid to the following employees from the War Allotments—Expenses of Liaison Officers in connection with the Alaska Highway and Canol projects: C. O. Hage, \$358.20; J. S. Stewart, \$344.09.

Vote 129 (and Vote 498, Supplementary Estimates) Bureau of Geology and Topography—Topographical Surveys, including Expenses of the Geographic Board of Canada

	Estimates	Allotments	Expenditures
Salaries	138,255 00	126,255 00	114,422 49
Cost of Living Bonus and Other Pay-list Items.....	10,713 00	7,375 00	7,372 02
A Field Surveys and Travel	88,000 00	75,838 00	70,841 10
B Equipment, Supplies and Sundries	15,532 00	43,032 00	29,791 10
	<u>\$ 252,500 00</u>	<u>\$ 252,500 00</u>	<u>\$ 222,426 71</u>

As of March 31, 1945, there were 46 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates do not include cost of living bonus. Dates of separation are shown in parentheses.

	<u>Salary rate</u>		<u>Salary rate</u>		<u>Salary rate</u>
Bartlett, R. (May 18) .	\$ 3,300 00	Hunt, S.	2,700 00	Nichols, D. A.	3,420 00
Browne, E. F.	3,240 00	MacDonald, J. A.	3,300 00	(Sept. 24)	
Butterworth, J. V.	3,240 00	MacIlquaham, W. L. ..	3,240 00	Palmer, P. E.	3,480 00
Carroll, J.	2,940 00	(May 1)		Parlee, R. J.	2,700 00
Chipman, K. G.	4,440 00	MacLeod, G. A.	2,400 00	Patterson, J. H.	2,700 00
Clark, R. W.	2,460 00	March, J. W. (Sept. 17)	3,420 00	Segre, B. H. (Dec. 1) ..	3,285 00
Corry, J. H.	2,400 00	McDonald, R. C.	3,300 00	Spence, H. N.	3,240 00
Fletcher, W. A.	3,420 00	McKay, R. B.	3,780 00	Taggart, C. H.	3,420 00
Fry, E. S.	2,940 00	McLean, S. C.	3,420 00	Tuttle, A. C.	2,940 00
Gammon, A. O.	2,760 00	Miller, W. H.	3,420 00	Walker, E. W.	2,400 00
Hollingsworth, G. S. ..	2,580 00			Wight, E. J.	3,000 00

A This expenditure includes: salaries of 27 student assistants, \$9,586.40; wages of 43 cooks and labourers, \$17,256.70; gasoline and oil, \$1,229.62; travelling expenses, \$87.84; transportation expenses of field parties, \$6,626.22; air transportation, \$7,778.99; provisions, \$9,595.34; freight and express, \$4,232.87; purchase of 6 horses, \$305; maintenance of motor cars and trucks, \$305.39; maintenance of equipment, \$359.98; subsistence and care of horses, \$645.03; rentals, \$207.15; aerial survey by the Canadian Pacific Air Lines, Ltd., \$16,444.80; miscellaneous, \$467.97. The sum of \$4,288.20, received from the Province of Nova Scotia as assistance in 2 surveys, was credited hereto.

B This expenditure includes: payments to the Department of Public Printing and Stationery for stationery and office supplies, \$2,187.52; camp equipment, \$1,058.64; canoes, \$898.01; sundry supplies and materials, \$3,133.03; scientific equipment, \$14,389.28; maintenance of motor trucks, \$2,550.36; maintenance of equipment, \$3,809.33; subsistence and care of horses, \$913.81; miscellaneous, \$851.12.

Vote 130 Bureau of Geology and Topography—Drafting and Map Reproduction

	Estimates	Allotments	Expenditures
Salaries	62,235 00	62,235 00	54,977 26
Cost of Living Bonus and Other Pay-list Items	3,497 00	3,497 00	2,707 97
Supplies and Materials	3,000 00	3,000 00	2,468 66
A Printing, Binding, Lithographing, etc.	39,968 00	39,968 00	18,879 60
	<u>\$ 108,700 00</u>	<u>\$ 108,700 00</u>	<u>\$ 79,033 49</u>

As of March 31, 1945, there were 24 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. Salary rates do not include cost of living bonus. S. G. Alexander, \$3,420; A. Dickson, \$4,020; A. Joanes, \$3,420; W. Landles, \$2,640; L. H. S. Pereira, \$2,700 (Jan. 24); A. Sullivan, \$2,880; R. Veitch, \$2,760; E. J. Villeneuve, \$2,820.

A Payments were made to the Department of Public Printing and Stationery.

Vote 131 National Museum of Canada

	Estimates	Allotments	Expenditures
Salaries	37,860 00	38,760 00	33,760 00
Cost of living bonus and Other Pay-list Items	2,615 00	2,730 00	2,711 52
Field Surveys and Travel	1,500 00	485 00	260 66
A Printing, Binding, Lithographing, etc.	1,500 00	1,500 00	345 98
Museum Equipment, Supplies, Purchase of Specimens, etc. ..	1,650 00	1,850 00	1,310 05
War Risk Insurance	1,056 00	856 00	528 00
Sundries	719 00	719 00	585 19
	<u>\$ 46,900 00</u>	<u>\$ 46,900 00</u>	<u>\$ 44,501 40</u>

As of March 31, 1945, there were 18 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus. R. M. Anderson, \$4,500; C. M. Barbeau, \$4,320; C. E. Johnson, \$2,760; J. D. Leechman, \$2,520; C. L. Patch, \$2,820; A. E. Porsild, \$2,640; A. L. Rand, \$2,820.

A Payments were made to the Department of Public Printing and Stationery.

LANDS, PARKS AND FORESTS BRANCH

Vote 132 Branch Administration

	Estimates	Allotments	Expenditures
Salaries	16,620 00	16,695 00	16,689 46
Cost of Living Bonus and Other Pay-list Items	945 00	820 00	808 79
Printing and Stationery	600 00	1,100 00	949 11
Travelling Expenses	600 00	10 00	2 00
Telephones, Telegrams, Postage, etc.	400 00	540 00	533 48
Sundries	105 00	105 00	78 25
	<u>\$ 19,270 00</u>	<u>\$ 19,270 00</u>	<u>\$ 19,061 09</u>

As of March 31, 1945, there were 6 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over, on that date, follows: R. A. Gibson, \$7,500; G. E. B. Sinclair, \$4,020.

Vote 133 (and (a) Vote 499, Supplementary Estimates; (b) Vote 443, Further Supplementary Estimates) Government of the Northwest Territories—General Administration, operation and maintenance of services, including Wood Buffalo Park

	Estimates	Allotments	Expenditures
Salaries and Wages	145,750 00	145,750 00	112,383 36
Cost of Living Bonus and Other Pay-list Items	10,260 00	10,250 00	9,644 30
Living Allowances	3,000 00	4,000 00	3,000 00
Printing and Stationery	2,175 00	7,175 00	6,508 58
A Supplies and Materials	37,395 00	44,395 00	44,184 78
B Travelling Expenses	11,750 00	11,000 00	10,985 85
Freight, Express, Telegrams, Postage, etc.	6,875 00	15,025 00	14,988 56
Equipment, Maintenance and Repairs	5,500 00	66,800 00	16,568 99
C Hospitalization; Professional and other Special Services;			
Grants to Schools; Assistance to Industrial Homes.....	75,915 00	89,215 00	89,193 67
Sundries	171,740 00	76,740 00	65,231 39
	<u>\$ 470,360 00</u>	<u>\$ 470,360 00</u>	<u>\$ 372,689 48</u>

The expenses of operating the various services were as follows: Head Office, Administration, \$66,662.93; District Office, Fort Smith, \$90,388.72; Hospitalization, \$39,724.75; Medical Services, \$54,301.22; Reindeer Station, \$46,924.41; Relief to Destitutes, \$36,038.37; Schools, \$5,510.55; Wood Buffalo Park, \$20,843.71; Administration of Civil Justice, \$12,294.82.

The Reindeer Station is located in the Northern MacKenzie District and consists of some 6,600 square miles. The costs of operation were as follows: wages, \$14,465.33; supplies and materials, \$11,066.16; travelling expenses, \$628.70; freight, express, etc., \$8,320.59; equipment, \$11,981.03; sundry, \$462.60.

Wood Buffalo Park has an area of 17,300 square miles with a regular warden service. The costs of operation were as follows: salaries and wages, \$11,034.97; supplies and materials, \$8,132.27; travelling expenses, \$253.33; freight, express, etc., \$746.43; equipment, \$639.57; sundry, \$37.14.

As of March 31, 1945, there were 57 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over, on that date or at date of separation (shown in parenthesis) follows. Salary rates do not include cost of living bonus. T. F. Bracken, \$2,400; T. Clifford, \$2,400; A. L. Cumming, \$4,620; P. J. Daly, \$3,000; J. F. Doyle, \$3,000; †F. Fraser, \$3,600; †A. H. Gibson, \$3,600; C. A. R. Lawrence, \$2,700; †L. D. Livingstone, \$3,480; J. W. K. Lock, \$3,000; W. F. Lothian, \$2,400; D. L. McKeand, \$4,620; †W. N. McKee, \$2,520 (Nov. 23); M. Meikle, \$3,420; J. L. Morin, \$2,400; G. W. Payton, \$3,000; †L. H. Riddell, \$2,520; †P. E. Trudel, \$2,700.

† Received additional compensation—see following list.

The following employees, whose salaries are detailed above, were receiving living allowance, full maintenance or house, fuel and light as of March 31, 1945, or at dates shown in parentheses: F. Fraser, house, fuel and light; A. H. Gibson, house, fuel and light; L. D. Livingstone, full maintenance (Sept. 10); W. N. McKee, full maintenance (Sept. 16); L. H. Riddell, full maintenance; P. E. Trudel, living allowance, \$1,500.

A The expenditures were for: coal, \$1,522; coal oil, \$230.10; dog food, \$1,909.59; fuel oil, \$2,748.33; gasoline and oil, \$2,612.36; hunting and fishing supplies, \$325.03; medical supplies, \$8,257.51; photographic supplies, \$1,681.37; provisions, \$18,379.82; sundry supplies, \$6,518.67.

B The expenditures were for travelling expenses: of employees, \$9,137.12; of other than Government employees, \$1,848.73. M. Meikle received \$800.92.

C Assistance in the maintenance of hospitals and schools accounts for the greater part of the expenditure.

Under authority of ordinances, payment is made for the treatment and maintenance of indigent patients in hospitals. Grants are made to the Church of England and Roman Catholic authorities toward the maintenance of day and boarding schools. Maintenance in hospitals and institutions amounting to \$43,064.16 was paid to the following: Aklavik, All Saints Mission Hospital and Industrial Home, \$5,541.13, Roman Catholic Mission, \$5,155; Brandon, (Man.), Mental, \$1,397.75; Calgary, (Alta.), Central Alberta Sanatorium, \$992.80; Chesterfield, Ste. Theresa's Hospital and Industrial Home, \$7,707.41; Cochrane, (Ont.), Lady Minto, \$916; Dartmouth, (N.S.), Nova Scotia General, \$632.90; Edmonton, (Alta.), Convent of Our Lady of Charity, \$390; University of Alberta, \$257.60; Fort George, St. Philip's, \$162; Fort Norman, \$210; Fort Resolution, St. Joseph's, \$1,620; Fort Smith, Roman Catholic General, \$4,091.50; Hay River, St. Peter's, \$470; Pangnirtung, St. Luke's Hospital and Industrial Home, \$7,360.06; Ponoka, (Alta.), Provincial Mental, \$3,226.34; The Pas, (Man.), St. Anthony's, \$632; Toronto, (Ont.), National Sanatorium Association, \$1,400.39; Winnipeg, (Man.), Deer Lodge, \$336.28; Winnipeg General, \$400; sundry, \$165. Grants to day schools amounting to \$5,141.96 were as follows:—Church of England Missions: Aklavik, \$400; Baker Lake, \$250; Pangnirtung, \$125; Roman Catholic Missions: Aklavik, \$400; Chesterfield, \$187.50; Fort Providence, \$400; Fort Resolution, \$400; Fort Simpson, \$200; Fort Smith, \$500; Southampton Island, \$79.46; Fort Smith Public, \$700; Yellowknife Public, \$1,500. Grants to boarding schools, amounting to \$22,831.04, were as follows:—Church of England Missions: Aklavik, \$7,373.02; Moose Factory, (Ont.), \$41.93; Roman Catholic Missions: Aklavik, \$7,443.09; Fort George, \$1,218.29; Fort Providence, \$3,407; Fort Resolution, \$3,347.71.

Vote 134 Government of the Northwest Territories—Eastern Arctic Expedition

	Estimates	Allotments	Expenditures
Supplies and Materials	200 00		
A Freight, Express, Telegrams, Postage, etc.	28,000 00	26,877 53	26,877 53
B Travelling Expenses	6,800 00	8,122 47	8,110 34
	<u>\$ 35,000 00</u>	<u>\$ 35,000 00</u>	<u>\$ 34,987 87</u>

A B Under agreement with the Hudson's Bay Company, approved by P.C. 4695, June 19, 1944, freight and passengers on Government business were transported in accordance with the schedule of rates set out in the agreement.

Vote 135 (and Vote 500, Supplementary Estimates) Government of the Yukon Territory—Administration

	Estimates	Allotments	Expenditures
Salaries	20,640 00	20,640 00	18,466 27
Cost of Living Bonus and Other Pay-list Items	885 00	960 00	936 32
Living Allowances	7,700 00	8,875 00	8,852 01
A Maintenance, Transportation, etc., of Insane Patients	15,000 00	15,000 00	9,597 59
Advertising and Publicity	1,000 00	1,000 00	879 25
Freight, Express, Telegrams, Postage, etc.	1,000 00	1,075 00	1,062 56
B Travelling Expenses	3,800 00	2,100 00	1,444 44
Printing and Stationery	650 00	650 00	587 69
Administration of Justice	10,000 00	10,000 00	3,991 39
Sundries	2,325 00	2,700 00	2,677 62
	<u>\$ 63,000 00</u>	<u>\$ 63,000 00</u>	<u>\$ 48,495 14</u>

As of March 31, 1945, there were 9 salaried employees being paid from this account. The following were receiving salaries at an annual rate of \$2,400 or over, on that date: J. E. Gibben, \$4,500; G. A. Jeckell, \$4,620. In addition, J. E. Gibben received \$500 retaining fee as legal adviser to Yukon Council and G. A. Jeckell received \$2,000 living allowance.

A The Province of British Columbia received \$10,460.97 for care and maintenance, etc., of insane patients at Essondale Hospital. Amounts totalling \$863.38 received from estates of deceased patients and representing refunds of expenditures made on their behalf, were credited to this allotment.

B G. A. Jeckell received travelling expenses of \$743.70.

Vote 136 Dominion Forest Service—General scientific, economic and administrative services

	Estimates	Allotments	Expenditures
Salaries and Wages	98,290 00	98,290 00	93,030 31
Cost of Living Bonus and Other Pay-list Items	6,626 00	6,626 00	6,331 22
Living Allowances	144 00	144 00	144 00
A Travelling Expenses	6,050 00	5,475 00	3,309 95
Printing and Stationery	1,385 00	1,685 00	1,661 42
Supplies and Materials	1,650 00	1,650 00	1,416 78
Telephones, Telegrams, Postage, Freight, Cartage, etc.	865 00	865 00	620 92
Equipment	625 00	900 00	883 51
Sundries	635 00	635 00	367 77
	<u>\$ 116,270 00</u>	<u>\$ 116,270 00</u>	<u>\$ 107,765 88</u>

This vote provides for the costs of administrative services in the advancement of forest conservation in Canada; the investigation of forest conditions and determination of rates of growth. The following is a distribution of the expenditures by offices: Head Office, \$89,544.52; Maritimes District Office, \$4,838.99; Manitoba-Saskatchewan District Office, \$5,500.93; Alberta District Office, \$7,881.44.

As of March 31, 1945, there were 49 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employee in receipt of war duties supplement is indicated by an asterisk: D. R. Cameron, \$5,400; J. R. Dickson, \$3,000; P. A. Gorman, \$3,240; *J. D. B. Harrison, \$4,020; H. L. Holman, \$3,300; D. A. Macdonald, \$4,620; G. A. Mulloy, \$3,000; W. M. Robertson, \$4,020; G. Tunstell, \$3,300; E. E. Turton, \$3,000; J. C. Veness, \$3,000; R. M. Watt, \$2,700.

A Travelling expenses of \$300 or over were paid to: D. R. Cameron, \$916.08 (including amount paid by the Department of External Affairs); G. C. Cunningham, \$414.41; J. D. B. Harrison, \$1,243.53 (including amount paid by the Department of External Affairs); H. L. Holman, \$888.80 (from Vote 143); G. Tunstell, \$1,039.41 (includes payments from other accounts).

Vote 137 Dominion Forest Service—Forest Experiment Stations

	Estimates	Allotments	Expenditures
Salaries and Wages	30,772 00	30,772 00	21,211 60
Cost of Living Bonus and Other Pay-list Items	4,388 00	4,388 00	1,919 52
Travelling Expenses	920 00	1,295 00	1,270 73
Printing and Stationery	330 00	330 00	161 13
Supplies and Materials	5,014 00	4,189 00	1,358 01
Telephones, Telegrams, Freight, Cartage, etc.	455 00	530 00	514 90
Equipment	3,075 00	3,375 00	3,350 67
Sundries	391 00	466 00	458 90
	<u>\$ 45,345 00</u>	<u>\$ 45,345 00</u>	<u>\$ 30,245 46</u>

This vote provides for the cost of research work at four forest experiment stations: Acadia, Petawawa, Riding Mountain and Kananaskis. (Valcartier has been closed for the duration of the war.) The results are made available to the provinces and industry.

The amounts expended at these stations were as follows: Acadia, \$7,986.32; Valcartier, \$1,301.22, (care-taking services); Petawawa, \$16,948.20; Riding Mountain, \$715.96; Kananaskis, \$3,293.76.

As of March 31, 1945, there were 4 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over, on that date follows. Salary rates do not include cost of living bonus: J. L. R. McLenahan, \$2,700; M. B. Morison, \$2,700; E. G. Saunders, \$2,700.

Vote 138 (and Vote 501, Supplementary Estimates) Dominion Forest Services—Forest Products Laboratories

	Estimates	Allotments	Expenditures
Salaries and Wages	122,272 00	122,272 00	118,894 73
Cost of Living Bonus and Other Pay-list Items	9,216 00	9,216 00	8,218 47
A Travelling Expenses	2,000 00	2,450 00	2,434 29
Printing and Stationery	1,495 00	1,495 00	1,345 97
Supplies and Materials	3,325 00	3,325 00	2,970 31
Telephones, Telegrams, Freight, Cartage, etc.	1,335 00	1,335 00	964 43
Equipment	36,190 00	35,715 00	8,625 75
Sundries	1,177 00	1,202 00	1,186 68
	<u>\$ 177,010 00</u>	<u>\$ 177,010 00</u>	<u>\$ 144,640 63</u>

This vote provides for the cost of operation of forest products laboratories of which there are three units, namely: the main laboratories at Ottawa; a pulp and paper division at Montreal, in the operating costs of which the Canadian Pulp and Paper Association and McGill University participate; and a branch laboratory in Vancouver, housed in the buildings provided by the British Columbia Government. The amounts expended at these laboratories were as follows: Ottawa, \$73,310.42; Montreal, \$41,418.14; Vancouver, \$29,912.07.

As of March 31, 1945, there were 45 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employee in receipt of war duties supplement is indicated by an asterisk: J. B. Alexander, \$2,880; R. M. Brown, \$4,320; M. J. Colleary, \$2,580; *H. W. Eades, \$2,820; C. W. Fritz, \$2,880; C. Greaves, \$3,300; J. D. Hale, \$3,240; J. F. Harkom, \$3,480; H. W. Johnston, \$4,320; T. A. McElhanney, \$4,620; R. S. Millett, \$2,940; C. R. Mitchell, \$2,700; G. E. Moore, \$2,700; R. S. Perry, \$2,880; A. A. Scott, \$4,320; W. E. Wakefield, \$3,000; F. H. Yorston, \$3,300.

A Travelling expenses of \$300 or over were paid to: J. B. Alexander, \$445.62 (paid from war allotment); R. M. Brown, \$353.21; J. F. Harkom, \$488.50 (includes payments from war allotment); T. A. McElhanney, \$528.29 (includes payments from War Allotment).

Vote 139 Dominion Forest Service—Grant to Canadian Forestry Association	1,620 00
Expenditures.....\$	1,620 00

Vote 140 Land Registry—Land Registry, Seed Grain Collections, Administration of Ordnance, Admiralty and Public Lands

	Estimates	Allotments	Expenditures
Salaries	46,295 00	45,095 00	44,199 92
Cost of Living Bonus and Other Pay-list Items	2,829 00	3,229 00	3,093 70
Deferred Retiring Leave	1,200 00		
Travelling Expenses	150 00	150 00	45 11
Telephones, Telegrams, Postage, etc.	50 00	50 00	47 99
Supplies and Materials	200 00	200 00	96 77
Printing and Stationery	700 00	1,000 00	821 79
Legal and Registration Fees	400 00	800 00	492 43
Surveys	387 00	237 00	112 58
Sundries, including Local Improvement Taxes	300 00	550 00	396 11
A Investigations by Soldier Settlement		1,200 00	1,200 00
	<u>\$ 52,511 00</u>	<u>\$ 52,511 00</u>	<u>\$ 50,506 40</u>

As of March 31, 1945, there were 20 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over, on that date follows. Salary rates do not include cost of living bonus: A. A. Cohoon, \$3,000; J. C. Cowan, \$2,400; A. S. Craim, \$3,240; J. M. Douglas, \$2,400; J. F. Gillespie, \$3,000; H. L. Stewart, \$2,400; J. L. Turner, \$5,220.

A This payment was made to the Soldier Settlement of Canada for investigations in connection with the appraisal of land values, etc.

Vote 141 National Parks Bureau—National Parks and Historic Sites Services

	Estimates	Allotments	Expenditures
Salaries and Wages	636,815 00	623,363 00	602,369 00
Cost of Living Bonus and Other Pay-list Items	94,000 00	94,000 00	83,303 66
A Travelling Expenses	5,300 00	12,025 00	12,000 44
Freight, Express, etc.	11,000 00	17,725 00	17,700 99
Printing and Stationery	8,500 00	8,500 00	7,609 42
B Equipment, Materials and Supplies	202,000 00	202,000 00	198,892 60
Allowances	1,450 00	1,450 00	1,187 50
Sundries	15,935 00	15,935 00	12,842 26
	<u>\$ 975,000 00</u>	<u>\$ 975,000 00</u>	<u>\$ 935,905 87</u>

The expenditures by parks and services were as follows: Head Office, \$105,065.05; Parks and Resources Information, \$5,763.55; Historic Sites, \$25,435.09; Banff Park, \$221,041.16; Cape Breton Highlands Park, \$48,147.84; Elk Island Park, \$32,373.52; Georgian Bay Islands Park, \$2,937.55; Glacier Park, \$9,385.60; Jasper Park, \$147,150.76; Kootenay Park, \$45,578.15; Mount Revelstoke Park, \$8,502.54; Nemiskam Park, \$240.45; Point Pelee Park, \$9,815.40; Prince Albert Park, \$65,986.10; Prince Edward Island Park, \$22,867.68; Riding Mountain Park, \$72,002.82; St. Lawrence Islands Park, \$3,274.25; Waterton Lakes Park, \$64,754.05; Yoho Park, \$45,584.31.

In addition to the expenditures in the national parks and on historic sites paid from this vote, other expenditures were made from Vote 143 and the War Appropriation (see page M-19 for summary, which forms part of a comparative statement of revenues and expenditures by parks and services).

As of March 31, 1945, there were 284 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Date of separation is shown in parenthesis and employee in receipt of war duties supplement is indicated by an asterisk: G. W. Bryan, \$2,400; J. H. Byrne, \$3,300; H. H. Clarke, \$3,600; W. D. Cromarty, \$4,020; †H. A. DeVeber, \$2,700; T. C. Fenton, \$2,700; S. E. Hand, \$2,400 †O. E. Heaslip, \$2,820; T. S. Heaslip, \$2,400; D. L. Hogan, \$3,000; †G. F. Horsey, \$3,300; J. L. Horsfall, \$2,400; L. F. Howard, \$2,400 (June 14); †P. J. Jennings, \$3,120; †H. Knight, \$2,700; *C. K. LeCapelain, \$3,420; †J. P. Macmillan, \$2,820; J. D. B. McFarlane, \$3,060; J. G. Perdue, \$2,520; C. H. E. Powell, \$3,720; J. Smart, \$4,800; J. B. Snape, \$2,700; J. E. Spero, \$4,020; R. J. C. Stead, \$4,620; †J. A. Wood, \$2,820; J. G. Wright, \$3,720.

†The following employees, whose salaries are detailed above, were receiving house, fuel and light or cash in lieu thereof: H. A. DeVeber, O. E. Heaslip, G. F. Horsey (from Jan. 1), P. J. Jennings, H. Knight, (Apr. 1 to 15 and Oct. 16 to Mar. 31 in cash), J. P. Macmillan, J. A. Wood. E. K. Eaton, serving without salary, received \$600 in lieu of house, fuel and light.

A Travelling expenses of \$300 or over were paid to: I. M. Cowan, \$901.93; W. D. Cromarty, \$677.83; C. K. LeCapelain, \$2,993.75 (paid from War Allotment); J. Smart, \$795.29; R. J. C. Stead, \$934.60.

B Suppliers receiving \$5,000 or more: Gainers Ltd., \$8,958.70; Imperial Oil Ltd., \$18,970.77; McColl-Frontenac Oil Co., Ltd., \$9,778.74; Swift Canadian Co., Ltd., \$7,459.38; Union Tractor and Harvester Co., Ltd., \$5,672.64; Western Grocers, Ltd., \$9,756.79.

Vote 142 National Parks Bureau—Administration of Migratory Birds Convention Act

	Estimates	Allotments	Expenditures
Salaries and Wages	38,302 00	36,002 00	35,575 10
Cost of Living Bonus and Other Pay-list Items.....	2,550 00	2,750 00	2,621 64
A Travelling Expenses	3,900 00	4,400 00	3,968 70
Freight, Express, etc.	500 00	500 00	409 34
Printing and Stationery	1,250 00	1,850 00	1,011 07
Equipment, Materials and Supplies	1,250 00	2,250 00	1,568 75
Sundries	248 00	248 00	227 95
	<u>\$ 48,000 00</u>	<u>\$ 48,000 00</u>	<u>\$ 45,382 55</u>

This vote provides for expenses connected with the protection of migratory birds in Canadian territory pursuant to a treaty signed at Washington on August 16, 1916, and ratified by Parliament in 1917.

As of March 31, 1945, there were 32 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus: C. H. Bennett, \$2,400; J. B. Corcoran, \$2,400; E. J. Ebbs, \$2,400; O. H. Hewitt, \$2,520; H. F. Lewis, \$3,300; J. A. Munro, \$3,000; J. D. Soper, \$3,000; R. W. Tufts, \$3,000.

A Travelling expenses of \$300 or over were paid to: O. H. Hewitt, \$573.66; H. F. Lewis, \$996.90; J. A. Munro, \$1,194.46 (including payments from other accounts); J. D. Soper, \$1,366.35 (including payments from other accounts); R. W. Tufts, \$888.82 (including payments from other accounts).

Vote 143 National Parks Bureau—Forest and Wild Life Conservation	40,000 00
Expenditures.....	\$ 37,239 93

The expenditures by units were as follows:—

Banff Park	6,861 81
Cape Breton Highlands Park	831 41
Georgian Bay Islands Park	38 33
Jasper Park	4,839 85
Kootenay Park	1,350 30
Prince Albert Park	4,587 23
Riding Mountain Park	246 64
Waterton Lakes Park	230 51
Yoho Park	2,526 87
Fire Hazard and Wild Life Research	15,726 98
	<u>\$ 37,239 93</u>

This vote was not subdivided in the estimates; one allotment for the amount of the vote was authorized by Treasury Board. It provides for the costs of control and suppression of forest fires in the National Parks and for carrying on activities based on recognized principles of forest and wild life conservation.

A distribution of expenditures follows: wages, \$12,220.03; travelling expenses, \$7,103.40; supplies and materials, \$3,114.20; equipment, \$13,917.10; freight, express, etc., \$338.44; sundries, \$546.76.

Travelling expenses of \$300 or over were paid to: C. H. D. Clarke, \$991.04; H. L. Holman (included under Vote 136); F. H. R. Jackson, \$1,179.56; J. A. Munro (included under Vote 142); J. D. Soper (included under Vote 142).

Vote 144 Grant to John Thomas (Jack) Miner.....	2,500 00
Expenditures.....	\$ 2,500 00

This grant is to assist Mr. Miner in the work of conservation of wild bird life at his bird sanctuary at Kingsville, Ont.

Mr. Miner also received a payment of \$585 for services as game warden, part time, under Vote 142, Administration of Migratory Birds Convention Act.

SURVEYS AND ENGINEERING BRANCH

Vote 145 Branch Administration

	Estimates	Allotments	Expenditures
Salaries	19,650 00	19,650 00	19,152 43
Cost of Living Bonus and Other Pay-list Items	1,300 00	1,300 00	1,039 26
A Travelling Expenses	600 00	600 00	399 17
Printing and Stationery	700 00	700 00	606 39
Sundries including War Risk Insurance	680 00	680 00	224 45
	<u>\$ 22,930 00</u>	<u>\$ 22,930 00</u>	<u>\$ 21,421 70</u>

As of March 31, 1945, there were 7 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: J. A. Pounder, \$4,320; J. M. Wardle, \$7,500.

A J. A. Pounder received travelling expenses of \$399.17.

Vote 146 Dominion Observatory, Ottawa

	Estimates	Allotments	Expenditures
Salaries	88,950 00	88,950 00	87,404 39
Cost of Living Bonus and Other Pay-list Items	3,740 00	3,740 00	3,533 45
A Field Surveys and Travelling	2,400 00	2,400 00	1,396 72
Supplies and Equipment	6,150 00	6,150 00	4,490 94
Sundries	850 00	850 00	709 20
War Risk Insurance	400 00	400 00	145 80
	<u>\$ 102,490 00</u>	<u>\$ 102,490 00</u>	<u>\$ 97,680 50</u>

As of March 31, 1945, there were 35 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. Salary rates do not include cost of living bonus. E. C. Arbogast, \$3,240; R. E. Delury, \$4,620; W. W. Doxsee, \$3,180; J. P. Henderson, \$3,240; E. A. Hodgson, \$3,840; W. W. Jackson, \$3,840; J. H. L'Abbe, \$2,520 (Sept. 20); R. G. Madill, \$3,240; W. S. McClenahan, \$3,240; R. J. McDiarmid, \$3,240; A. H. Miller, \$3,840; D. B. Nugent, \$3,540; W. E. Ross, \$2,700; O. Sills, \$3,000; R. M. Stewart, \$5,220 and house valued at \$600 per annum; A. H. Swinburn, \$3,240.

A Travelling expenses of \$300 or over were paid to: D. S. Craig, \$454.76; R. G. Madill, \$343.95.

Vote 147 (and Vote 444, Further Supplementary Estimates) Dominion Astrophysical Observatory, Victoria, B.C.

	Estimates	Allotments	Expenditures
Salaries	23,325 00	22,325 00	18,485 25
Cost of Living Bonus and Other Pay-list Items	800 00	1,000 00	910 85
Travelling Expenses	200 00	200 00	31 78
Supplies and Equipment	5,300 00	6,100 00	2,412 12
Sundries	550 00	550 00	454 06
War Risk Insurance	200 00	200 00	74 40
	<u>\$ 30,375 00</u>	<u>\$ 30,375 00</u>	<u>\$ 22,368 46</u>

As of March 31, 1945, there were 7 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. C. S. Beals, \$3,960; J. A. Pearce, \$4,320 (house, \$600); R. M. Petrie, \$3,300 (May 12) on loan to Department of National Defence—Naval Services.

W. H. Stilwell received travelling expenses of \$504.20 (paid from War Allotments).

Vote 148 Dominion Water and Power Bureau, including the administration of the Dominion Water Power and Irrigation Acts

	Estimates	Allotments	Expenditures
Salaries and Wages	178,775 00	176,775 00	170,149 43
Cost of Living Bonus and Other Pay-list Items	12,750 00	12,750 00	11,773 63
A Field and Travelling Expenses.....	28,200 00	28,200 00	28,024 28
Printing and Stationery	7,000 00	9,000 00	6,302 62
B Supplies and Equipment	11,500 00	11,500 00	10,846 33
Miscellaneous Expenses, including Telephones, Telegrams, Freight, Cartage, etc.	2,925 00	2,925 00	2,702 57
War Risk Insurance	150 00	150 00	60 00
	<u>\$ 241,300 00</u>	<u>\$ 241,300 00</u>	<u>\$ 229,858 86</u>

This vote provides for the expenses of the Dominion Water Power Bureaux throughout the Dominion, including hydrometric measurements, international water flow data, and the administration of the Water Power and Irrigation Acts.

The Dominion receives contributions from the Provinces towards the costs of water power investigations. The amounts received during this fiscal year, totalling \$33,068, were deposited to revenue—see revenue section hereof.

As of March 31, 1945, there were 64 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Date of separation is shown in parenthesis and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Allan, N. T.	\$ 3,120 00		Jones, G. E.	2,700 00	
Beale, A. M.	3,720 00		Marr, N.	4,920 00	449 02
Bissett, J. R.	3,300 00		Meek, V. M.	5,100 00	
Chisholm, K. G.	3,960 00		Patterson, T. M.	3,300 00	
Cline, C. G.	3,300 00		Roger, A. (Nov. 22)	3,000 00	
Cochrane, M. F.	3,720 00		Strome, I. R.	3,720 00	
Dawson, S. G.	3,300 00		Warren, W. C.	2,700 00	996 09†
Denis, L. G.	3,960 00		(2,000 provided under Vote 168)		
Fournier, O. C. E.	2,700 00	\$ 1,085 80	Webb, C. E.	3,960 00	1,111 27†
Gauthier, J. P. R.	2,700 00	1,244 85	*Whitehouse, A. C.	2,820 00	548 31†
Gow, D. B.	3,960 00	575 03†	*Wimberley, A. C.	3,120 00	
Hall, J.	2,700 00		Wood, G. H.	2,700 00	
Hoover, O. H.	3,300 00				

† Including expenses paid from other Votes of this Department.

Included in the expenditure are wages of labourers and gauge readers as follows: Maritime District, \$1,594.45; Quebec, \$1,907.96; Ontario, \$5,833.75; Manitoba and Western Ontario District, \$1,530.23; Alberta and Saskatchewan, \$3,349.98; British Columbia and Yukon District, \$5,357.50.

A The following employees, whose salary rates were under \$2,400 on that date, received travelling expenses of \$300 or over. An asterisk preceding a name indicates that a portion of the employee's travelling expenses was paid from other accounts. M. E. Almstrom, \$1,333.17; R. D. Barnetson, \$430.42; J. A. P. Bourgeois, \$742.86; T. H. Boyd, \$1,090.36; C. Bray, \$919.45; *T. H. Burt, \$612.36; E. P. Collier, \$392.88; *C. B. Corbould, \$889.31; N. I. Foster, \$655.49; *W. P. Harland, \$1,440.32; R. F. Hooley, \$802.66; *G. M. Lyon, \$564.68; *J. A. Mackenzie, \$300.36; R. May, \$963.02; T. J. Moore, \$449.86; B. E. Russell, \$785.56; J. Sim, \$613.19; *O. J. Storsater, \$374.11; *J. M. Wallace, \$336.95; W. H. Yeates, \$709.53; M. I. Zirul, \$506.17.

In addition to travelling expenses, the following expenditures are included: automotive supplies and repairs, \$5,738.67; storage, \$1,097; sundries, \$1,029.15.

B This expenditure includes gauge supplies, \$2,895.74; motor cars, \$4,945.95 (4 new cars after deducting allowances of \$1,651 for 3 used cars); scientific equipment, \$1,522.49; other equipment, \$691.26; maintenance of equipment, \$540.37; sundries, \$250.52.

Vote 149 Lake of the Woods Control Board

	Estimates	Allotments	Expenditures
Salaries and Wages	6,585 00	6,585 00	6,370 75
Cost of Living Bonus and Other Pay-list Items	565 00	665 00	621 60
Field, Travel and Incidental Expenses	1,800 00	1,700 00	1,171 23
	<u>\$ 8,950 00</u>	<u>\$ 8,950 00</u>	<u>\$ 8,163 58</u>

A portion of the maintenance expenditure paid from this vote is repaid on a calendar year basis by the Province of Manitoba in accordance with sections 8 and 9 of the agreement in the Manitoba Natural Resources Act. The amount refunded for the calendar year 1944, \$6,308.30, is reported in the revenue section hereof.

As of March 31, 1945, there were 3 salaried employees being paid from this account.

Vote 150 (and Vote 502, Supplementary Estimates)—To provide for the expenses incurred under the Agreement between the Dominion, Ontario and Manitoba, confirmed by the Lac Seul Conservation Act, 1928, moneys expended to be largely reimbursed

	Estimates	Allotments	Expenditures
Payment to Ontario of annual interest and operation charges for calendar year 1944	19,528 38	19,528 38	19,210 74
Annual operating costs incurred by the Dominion	800 00	800 00	559 61
Cost of Living Bonus and Other Pay-list Items	85 00	85 00	48 92
Miscellaneous and Capital Contingencies	225 82	225 82	
	<u>\$ 20,639 20</u>	<u>\$ 20,639 20</u>	<u>\$ 19,819 27</u>

The greater portion of the above expenditure is to be refunded by the Province of Manitoba in accordance with sections 8 and 9 of the agreement in the Manitoba Natural Resources Act, c. 29, 1930, which requires the Province to repay to the Dominion all capital and operating charges in connection with the development of power in the Winnipeg River incurred by reason of the Lac Seul Conservation Act, c. 32, 1928. The Province repays on a calendar year basis and the amount refunded for 1944, \$20,063.09, is reported in the revenue section hereof.

Vote 151 To provide for acquiring flowage easements and discharging claims of owners of riparian lands in Ontario below the outlets of Lake of the Woods affected by regulation under the Lake of the Woods Control Board Act (Revote)	500 00
Expenditures	\$ 362 21

The above amount was paid to the Province of Ontario in accordance with the agreement of November 15, 1922, between the Dominion and the Provinces of Ontario and Manitoba regarding the control of the upper waters of the Winnipeg River.

Section 8 of an agreement incorporated in the Manitoba Natural Resources Act, c. 29, 1930, provides for the repayment by that Province of approximately 55 per cent of the above expenditure under an amortization plan.

Vote 152 Engineering and Construction Service

	Estimates	Allotments	Expenditures
Salaries	84,735 00	84,385 00	81,462 91
Cost of Living Bonus and Other Pay-list Items	4,626 00	4,976 00	4,685 68
A Travelling Expenses	1,200 00	1,200 00	1,198 27
Printing and Stationery	1,000 00	1,000 00	583 75
Sundries	3,500 00	3,500 00	3,399 38
War Risk Insurance	750 00	750 00	300 00
	<u>\$ 95,811 00</u>	<u>\$ 95,811 00</u>	<u>\$ 91,629 99</u>

As of March 31, 1945, there were 34 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus. C. H. Buck, \$3,060; C. R. Cornish, \$2,700 (plus war duties supplement at an annual rate of \$720 to Oct. 15); K. B. Gibb, \$3,000; N. J. Goebelle, \$2,580; K. D. Harris, \$3,120; T. S. Mills, \$5,220; J. H. Mitchell, \$3,300; K. D. Petepiece, \$2,400; R. R. Ross, \$2,580; P. Shaw, \$2,700; W. H. Snelson, \$2,940; N. A. Sparks, \$2,700; R. L. Squire, \$3,000; J. N. Stinson, \$4,020; A. S. Thomas, \$2,700; C. M. Walker, \$4,020.

A Travelling expenses of \$300 or over were paid to the following employees. An asterisk preceding a name indicates that the travelling expenses of the employee were paid wholly or in part from other accounts: *C. H. Buck, \$300.40; *C. R. Cornish, \$1,202.97; T. S. Mills, \$550.19; *J. H. Mitchell, \$687.44; *N. A. Sparks, \$783.74; *C. M. Walker, \$833.68.

Vote 153 Geodetic Service

	Estimates	Allotments	Expenditures
Salaries and Wages	111,490 00	116,180 00	111,644 48
Cost of Living Bonus and Other Pay-list Items	4,805 00	4,850 00	4,311 01
A Other Expenses of Field Parties	25,375 00	18,640 00	16,173 28
War Risk Insurance	150 00	150 00	60 00
Travelling Expenses	200 00	200 00	82 64
Printing and Stationery	1,000 00	2,700 00	1,295 91
Sundries	1,850 00	2,150 00	1,975 16
	<u>\$ 144,870 00</u>	<u>\$ 144,870 00</u>	<u>\$ 135,542 48</u>

As of March 31, 1945, there were 33 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates do not include cost of living bonus. Dates of separation are shown in parentheses.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Arcand, L. J. (Sept. 9)	\$ 3,420 00		Ney, C. H.	3,300 00	335 93†
Barton, H. M.	3,240 00		Ogilvie, N. J.	5,400 00	567 63†
Berry, E. W.	3,285 00		Parker, T. H.	3,240 00	
Cordukes, J. P.	3,240 00		Raley, G. S.	2,700 00	386 15†
Dennis, T. C.	3,240 00		Rannie, J. L.	4,020 00	571 61†
Dennis, W. M.	3,420 00		Ratz-Ross, J. E.	3,420 00	503 20†
Dozois, L. O. R.	3,285 00		Reid, F. B.	3,420 00	648 29
Fraser, D. J.	3,240 00	\$ 308 01	Riddell, W. F. (Sept. 15) .	3,420 00	
Kihl, J. H.	2,820 00		Robb, K. H.	2,700 00	
MacTavish, W. H.	3,240 00		Steers, F. P.	3,240 00	
McDiarmid, F. A.	3,420 00		Wadlin, L. N.	3,240 00	
McMillan, D.	2,820 00	327 86†	Westland, C. R.	3,240 00	
Menzies, J. W.	3,300 00	325 99	Woodruff, B. J.	2,700 00	1,063 17†
Montgomery, R. H.	3,720 00	1,048 28†			

† Including travelling expenses paid from other accounts.

Also included in the expenditure from this account are wages of field parties, \$13,789.

A The payments from this allotment include travelling and maintenance expenses of geodetic field parties exclusive of wages.

Louis T. Blais, Limitée was paid \$5,919.30.

Vote 154 To recoup the Temiskaming and Northern Ontario Railway Commission in connection with their claim for injury to John Hedin.....	240 00
Expenditures.....	<u>\$ 240 00</u>

Pension awarded under the Workmen's Compensation Act to John Hedin for injuries received in October, 1921.

Vote 155 International Boundary Commission

	Estimates	Allotments	Expenditures
Salaries and Wages	27,120 00	26,086 70	24,272 88
Cost of Living Bonus and Other Pay-list Items	2,075 00	2,075 00	1,367 05
A Other Expenses of Field Parties	4,130 00	4,988 30	4,984 46
War Risk Insurance	15 00	15 00	6 00
B Travelling Expenses	500 00	675 00	590 65
Printing and Stationery	240 00	240 00	97 03
Sundries	1,000 00	1,000 00	679 04
	<u>\$ 35,080 00</u>	<u>\$ 35,080 00</u>	<u>\$ 31,997 11</u>

As of March 31, 1945, there were 6 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus. D. F. Chisholm, \$2,700; G. H. McCallum, \$3,480; H. S. Mussell, \$3,240; J. R. O'Connell, \$3,120; G. T. Prinsep, \$3,240.

Also included in this account are wages of field parties, \$7,112.88.

- A The following expenses are included in this allotment: travelling expenses, \$1,762.86 (of which amounts of \$300 or over were paid to: H. S. Mussell, \$682.99; G. T. Prinsep, \$458.79); provisions, \$1,506.27; supplies and equipment, \$461.42; miscellaneous, \$1,253.91.
- B Travelling expenses of \$300 or over: N. J. Ogilvie (included under Vote 153).

Vote 156 Hydrographic and Map Service—Hydrographic Service

	Estimates	Allotments	Expenditures
Salaries and Wages	277,838 00	241,988 00	241,491 35
Cost of Living Bonus and Other Pay-list Items	22,900 00	17,500 00	17,080 19
Travelling Expenses	7,295 00	8,045 00	7,978 96
Printing and Stationery	3,663 00	3,200 60	2,800 03
A Supplies	50,620 00	44,120 00	42,054 34
B Repairs	11,220 00	53,220 00	34,104 86
C Charts and Publications	16,100 00	18,600 00	18,378 26
Sundries	5,100 00	8,300 00	6,900 46
War Risk Insurance	550 00	312 40	212 40
	<u>\$ 395,286 00</u>	<u>\$ 395,286 00</u>	<u>\$ 371,000 85</u>

The expenses of charting Dominion waters by stations and vessels are as follows: Headquarters Hydrographic Survey, \$162,369.16; Nova Scotia, \$10,981.68; Cape Breton—Henry Hudson, \$9,756.76; C.G.S. Wm. J. Stewart, \$97,033.22; C.G.H. Pender, \$9,309.01; Victoria Warehouse, \$3,309.04; Cape Breton—C.G.L. Anderson, \$7,465.82; St. Lawrence River—C.G.L. Boulton, \$12,826.61; Emergency Surveys, \$3,559.70; Bras d'Or Survey, \$4,409.47; Headquarters, Precise Water Levels, \$17,323.16; Gauging Stations, Precise Water Levels, \$10,161.22; Headquarters, Tidal and Current, \$15,545.36; Gauging Stations, Tidal and Current, \$4,603.69; Newfoundland, \$2,346.95.

As of March 31, 1945, there were 110 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates do not include cost of living bonus. Dates of separation are shown in parentheses.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Beauchemin, J. U.	\$ 3,900 00	\$ 571 42	Foreman, J. L.	3,000 00	
Bell, J.	2,700 00		Fraser, R. J.	4,620 00	
Bent, R. W. (Nov. 6)	3,000 00		Gray, N. G.	3,000 00	404 30
Billard, G.	2,520 00		Hanson, R. E.	3,000 00	728 54†
Brown, J.	2,640 00		Jones, H. W.	3,480 00	
Crichton, G. L.	3,720 00		Lacroix, G. W.	2,700 00	380 97
Cunningham, W. A.	2,640 00		Leadman, H. L.	3,900 00	
Davies, L. R.	3,000 00		Lee, R. B.	2,700 00	
Deveault, J. A.	2,580 00		Leslie, G. E.	2,700 00	
Ettershank, R. H.	2,700 00		Lowe, G. E.	3,000 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
MacKinnon, M. A.	3,000 00		Rutley, J. I. A.	2,700 00	
MacMillan, F. R.	2,400 00		Silver, G. A.	2,640 00	
Martin, C. H.	2,700 00		Smith, F. C. G.	3,900 00	
Matthewman, A. S.	2,700 00	530 02	Surette, G. A.	2,700 00	
Meehan, O. M.	2,580 00	320 12	Tardif, T. M.	3,000 00	336 65
Moore, J. J. (Aug. 1) ...	2,520 00		Titus, S. R.	3,000 00	
Parizeau, H. D.	4,200 00		Watts, W. J.	2,640 00	
Peters, F. H.	5,400 00	1,654 89†	Wightman, A. F. (July 22).	2,700 00	
Price, C. A.	3,480 00		Willis, W. K.	3,540 00	
Radakir, P.	2,700 00		Young, R. B.	3,000 00	

† Paid wholly or in part from other accounts.

Labourers and seamen were paid prevailing rates and received \$46,312.62; expenditure also includes \$13,818.82 for subsistence.

The following employees, whose salary rates were under \$2,400 on that date, received travelling expenses of \$300 or over: W. E. Rainboth, \$432.42; W. O. Williams, \$430.83 (paid from War Allotments).

A The expenditure comprises: fuel, \$5,169.01; gasoline, \$2,873.97; provisions, \$4,947.58; deck supplies, \$17,567.03; engine supplies, \$7,600.07; steward supplies, \$1,261.63; electricity, \$1,099.30; sundries, \$1,535.75.

B The expenditure comprises repairs to: decks, hulls and engines, \$32,231.61; motor cars, \$95.08; gauges, clocks, instruments, etc., \$1,094.14; gauge houses, \$684.03.

C Payments of \$15,235.71 were made to the Department of Public Printing and Stationery.

Suppliers receiving \$5,000 or more: Ontario Hughes-Owens Co., Ltd., \$18,780.57; Yarrows Ltd., \$8,117.20.

Vote 503 (and Vote 445, Further Supplementary Estimates)—Hydrographic and Map Service—Hydrographic Service—To provide for the repair and renovation of Hydrographic Steamer *Wm. J. Stewart*.....

364,000 00

Expenditures.....\$ 364,000 00

Expenditures were as follows: salvage services, \$80,000, paid to Pacific Salvage Company, Limited, under authority of P.C. 7326 of September 21, 1944; repairs and renovation, \$284,000, paid to Yarrows Ltd., (including \$281,445.89, the total of 2 interim claims submitted under the terms of a cost plus contract on the same basis as similar work is undertaken for the Department of Munitions and Supply, and entered into under authority of P.C. 8970 of November 28, 1944).

Vote 157 Hydrographic and Map Service—Legal Surveys and Map Service, including grant of \$350 to assist in printing the publication of the Canadian Institute of Surveying

	Estimates	Allotments	Expenditures
Salaries and Wages	195,000 00	189,800 00	181,795 75
Cost of Living Bonus and Other Pay-list Items	11,685 00	11,685 00	9,699 01
A Travelling Expenses	2,465 00	2,465 00	259 23
Provisions and Equipment	350 00	350 00	
B Other Expenses of Field Parties	11,960 00	17,160 00	15,601 54
C Office Expenses	11,700 00	11,700 00	7,190 58
Grant, Canadian Institute of Surveying.....	350 00	350 00	350 00
War Risk Insurance	900 00	900 00	360 00
	\$ 234,410 00	\$ 234,410 00	\$ 215,256 11

As of March 31, 1945, there were 76 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates do not include cost of living bonus. Dates of separation are shown in parentheses.

	Salary rate		Salary rate		Salary rate
Allan, F. M.	\$ 3,000 00	Bradley, J. D.	3,000 00	Kirwan, G. L.	2,580 00
Baker, J. C.	3,240 00	Burkholder, E. L.	2,580 00	Metivier, A.	2,820 00
Barber, H. G.	3,720 00	Cameron, M. G.	3,300 00	Murray, H. A.	3,300 00
Bayly, G. St. J.	3,240 00	Chartrand, D. E.	3,000 00	Parry, H. (Dec. 1) ...	3,600 00
Bedard, H. J.	3,000 00	Cole, A. W. W.	2,520 00	Peaker, W. J.	3,240 00
Besserer, C. W.	2,820 00	Colquhoun, G. A.	3,000 00	Purdy, W. A.	2,700 00
Birchall, W. A.	3,420 00	Cunningham, T. M. M.	3,000 00	Read, G. B.	2,520 00
(Feb. 28)		Donnelly, C. B. C.	3,000 00	Rinfret, C.	3,420 00
Blanchet, G. H.	3,060 00	Goody, S. H.	2,700 00	Thistlethwaite, R.	3,060 00
(Dec. 21)		Gorman, A. O.	3,300 00	Waugh, B. W.	4,020 00
Blue, W. A.	2,400 00	Holding, R.	2,700 00		

Also included in the expenditure from this account are wages of field parties, \$14,409.36.

A Travelling expenses of \$300 or over were paid to: G. H. Blanchet, \$335.04; C. H. Ney (included under Vote 153); K. Rowntree, \$307.68.

B Gross expenditure was \$20,454.33, less credits amounting to \$4,852.79 received from the Government of British Columbia in payment of its share of expenditure to January 31, in connection with the British Columbia—Yukon—Northwest Territories Boundary Commission. Expenditure includes: supplies, \$1,914.34; provisions, \$4,240.44; travelling expenses, \$5,119.48; freight and express, \$2,146.22; equipment, \$6,201.53 (including the purchase of 3 new trucks at a cost of \$4,237.20); rentals, \$731; sundries, \$101.32.

C This expenditure includes: stationery and office supplies, \$2,468.24; photographic supplies, \$1,822.66; other supplies and materials, \$1,949.20; equipment, \$143.50; maintenance of equipment, \$296.67; sundries, \$510.31.

Vote 158 To provide for the payment of fees of the Board of Examiners for Dominion Land Surveyors, of the Secretary and of the Sub-Examiners and for travelling expenses, stationery, printing, rent, etc., (the fees of F. H. Peters, J. E. R. Ross, and Harry Parry, members of the Board, and A. W. W. Cole, Secretary, are to be paid out of this sum).

	850 00
Expenditures.....	825 18

This amount was provided to pay the fees of the Board of Examiners and to defray the expenses connected with the examination of candidates in accordance with the Dominion Lands Survey Act, c. 117, R.S.

Expenditures include fees, \$770; sundries, \$55.18. Harry Parry, a member of the Board of Examiners, resigned during the year and was replaced by Royal H. Montgomery to whom payment of a fee was made under authority of P.C. 7498 of September 26, 1944.

INDIAN AFFAIRS BRANCH

Vote 159 Branch Administration

	Estimates	Allotments	Expenditures
Salaries	46,283 00	46,283 00	43,625 11
Cost of Living Bonus and Other Pay-list Items	3,600 00	3,600 00	3,320 64
Supplies and Materials	3,000 00	3,000 00	1,899 20
A Travelling Expenses	1,000 00	300 00	195 50
Telegrams, Telephones and Postage	900 00	1,700 00	1,600 73
Professional and Special Services	5,000 00	5,000 00	1,598 97
Miscellaneous	400 00	300 00	162 92
	<u>\$ 60,183 00</u>	<u>\$ 60,183 00</u>	<u>\$ 52,403 07</u>

As of March 31, 1945, there were 20 salaried employees being paid from this account. A list of those who were receiving salaries at an annual rate of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. Salary rates do not include cost of living bonus. M. Christianson, \$5,220; H. P. Johnson, \$2,400; T. R. L. MacInnes, \$4,620; H. W. McGill, \$7,500 (Mar. 21); A. E. St. Louis, \$3,000.

A M. Christianson received travelling expenses of \$339.70 (including amount paid from Vote 160).

Vote 160 (and Vote 504, Supplementary Estimates) Indian Agencies

	Estimates	Allotments	Expenditures
Salaries and Wages.....	370,395 00}	391,435 00	390,339 84
A Cash Allowances	18,240 00}		
Cost of Living Bonus and Other Pay-list Items	42,100 00	41,600 00	41,401 26
B Supplies and Materials	44,020 00	47,020 00	45,665 04
C Travelling Expenses	75,000 00	74,000 00	70,816 55
Freight, Express, Cartage, etc.	4,025 00	4,725 00	4,645 48
Telephones, Telegrams and Postage	13,085 00	17,185 00	17,167 37
Professional and Special Services	3,000 00	500 00	335 92
Meter Rates	6,010 00	5,510 00	4,955 70
Rents	5,270 00	5,270 00	5,260 54
D Equipment Maintenance	41,145 00	50,645 00	49,040 47
E Repairs to Buildings, Roads, etc.	97,972 00	82,172 00	41,066 04
Miscellaneous Current Expenses	4,813 00	3,313 00	2,772 91
F Acquisition of Equipment	19,270 00	23,970 00	23,591 28
Construction of Buildings and Works	12,600 00	9,600 00	9,050 12
	<u>\$ 756,945 00</u>	<u>\$ 756,945 00</u>	<u>\$ 706,108 52</u>

As of March 31, 1945, there were 261 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates do not include cost of living bonus, and dates of separation are shown in parentheses.

The travelling expenses of these employees, where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Arneil, W. S.	\$ 3,360 00	\$ 1,495 04	Moore, A. D.	2,460 00	356 10
Ashbridge, P. B.	2,940 00	355 75	Moore, R. H.	3,060 00	576 49
Ball, F. J. C.	3,180 00	562 67	Murray, T. F.	2,040 00}	
Barber, A. H.	3,000 00	387 30	(Vote 162)	1,180 00}	
Brisebois, F. X. L.	2,760 00	1,212 69	Orford, T. J.	600 00}	351 05
Burk, J. G.	3,180 00	763 14	(Vote 162)	3,780 00}	
Caldwell, J. D.	2,640 00		Randle, E. P.	3,600 00	
Coleman, J.	3,600 00	361 70	Riopel, J. H.	2,040 00}	344 81
Daunt, A. O'N.	3,000 00		(Vote 162)	1,560 00}	
Devlin, S.	2,460 00		Sampson, R. H. S.	2,500 00	497 20
Gillett, J.	3,120 00		Schmidt, C. P.	3,600 00	365 02
Hamilton, A. G.	3,600 00	373 56	Sharpe, G. E.	2,400 00	
Harvey, J. P.	600 00}		Steel, F. M. (Aug. 10)	3,780 00	
(Vote 162)	3,360 00}		Strang, A.	2,580 00	1,031 95
Howe, R.	2,880 00		Swartman, G.	2,460 00	982 70
Johnston, C. R.	2,580 00	487 58	Taylor, H. E.	3,120 00	
Laight, G. C. (Mar. 14) ..	2,580 00		Thibault, J.	3,000 00	1,349 09
Laurence, R. P. G.	2,460 00	659 20	Todd, M. S.	2,580 00	554 29
MacKay, D. M.	4,380 00	544 84	Truesdell, W. A. M.	2,040 00}	600 00
Marleau, J. A.	2,460 00	748 10	(Vote 162)	2,100 00}	
McPherson, E.	2,460 00	510 76	Waite, S. J.	2,440 00	783 50

A Cash allowances, as provided in the classifications of some of these positions, represent compensation in lieu of house, fuel and light, and are included in salaries shown above. In addition to cash allowances paid certain employees, many agents, clerks and farming instructors receive allowances in kind, that is, the Department supplies quarters, fuel, light and rations free of charge to such employees.

B The expenditure is classified as follows: forage, \$6,584.78; fuel, \$24,401.46; provisions, \$5,687.98; stationery and office supplies, \$7,420; sundries, \$1,570.82.

C The following employees, whose salary rates were under \$2,400 on that date or who were being paid from other accounts, received travelling expenses of \$300 or over: F. E. Anfield, \$357.21; E. Arsenaault, \$849.86; J. M. Barre, \$494.05; G. Beaulieu, \$575.88; T. L. Bonnah, \$560.87; F. Booth, \$315.25; D. H. Cameron, \$452.07; M. Christianson (included under Vote 159); F. J. Clarke, \$348.59; J. W. Daley, \$750.08; J. E. Daly, \$1,030.97; R. S. Davis, \$323.52; P. J. Demers, \$636.31; G. W. Down, \$585.96; J. E. Gendron, \$422.22; J. L. Grew (included under Vote 173); J. H. B. Hadfield, \$603.76; J. O. Hough, \$353.21; G. E. Hurl, \$786.54; A. Jamieson, \$314.59; E. S. Jones, \$834.81; R. Lamothe, \$304; H. Lariviere, \$1,033.89; P. G. Lazenby, \$1,786.53; T. A. Levelton, \$308.56; J. F. Lockhart, \$383.19; S. Lovell, \$1,075.40; J. A. MacLean, \$1,127.60; S. Mallinson, \$786.84; F. Matters, \$842.58; M. W. McCracken, \$402.04; M. McCrimmon (included under

Vote 161); J. P. B. Ostrander, \$845.95; N. Paterson, \$515.90; B. T. Phillips, \$830.45; W. P. B. Pugh, \$737.15; H. C. Rice, \$1,073.28; A. G. Smith, \$372.69; N. A. Sparks (included under Vote 152); H. Town, \$318.94; F. W. Tuffnell, \$372.67.

Air travel to the amount of \$11,820.73 is included in this account. Canadian Pacific Air Lines, Ltd., received \$11,205.61 of this amount.

D Equipment maintenance costs were as follows: floating, \$9,701.06; light, heat, power and water, \$8,508.64; motor cars, including repairs, \$29,869.60; sundry, \$961.17.

E Repairs to buildings amounted to \$16,946.25; to fences, etc., \$8,123.86; to roads, \$15,995.93.

F A distribution of expenditures follows: farming equipment and stock, \$4,777.21; floating equipment, \$2,314.57; light, heat and power equipment, \$3,573.10; motor cars, \$11,855.35; sundry, \$1,071.05.

Suppliers receiving \$5,000 or more: Dominion Government, Post Office Department, \$5,036.40, Department of Public Printing and Stationery, \$7,372.25; Hudson's Bay Co., \$6,883.84; Imperial Oil Ltd., \$5,267.70; C. R. Perrault, \$5,275.

Vote 161 (and Vote 505, Supplementary Estimates) Reserves and Trusts—Administration

	Estimates	Allotments	Expenditures
Salaries and Wages	39,100 00	39,100 00	24,613 19
Cost of Living Bonus and Other Pay-list Items	2,500 00	2,500 00	1,624 27
A Travelling Expenses	2,000 00	2,000 00	987 54
Acquisition of Land	1,000 00	1,000 00	986 72
Rents	700 00	700 00	
B Miscellaneous Current Expenses	17,000 00	17,000 00	16,329 79
C Surveys	6,000 00	6,000 00	5,973 63
	<u>\$ 68,300 00</u>	<u>\$ 68,300 00</u>	<u>\$ 50,515 14</u>

As of March 31, 1945, there were 11 salaried employees being paid from this account. A list of those who were receiving salaries at an annual rate of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. D. J. Allan, \$5,220 (includes \$600 paid from Vote 173); J. Bradley, \$3,000 (May 1); L. L. Brown, \$2,520; F. J. Kehoe, \$3,120; M. McCrimmon, \$3,120.

A Travelling expenses of \$300 or over were paid to: D. J. Allan, \$671.06; M. McCrimmon, \$746.75 (including amount paid from Vote 160)

B Legal expenses of \$1,000 or over were paid to: H. G. Johnson, Edmonton, Alta., \$1,500; J. F. Lymburn, Edmonton, Alta., \$1,500.

The following received \$5,000 or over from this account: Province of Alberta, \$5,000; Trustees of Commercial Properties of St. Sulpice, Que., \$5,657.82.

C C. H. Taggart received \$1,117.52 for travelling expenses.

Reserves and Trusts—Indian Annuities, Indian Act, c. 98, R.S. \$ 284,563 00

Per capita annuities were paid as follows: 172 chiefs at \$25; 376 headmen at \$15; 65 Indians at \$12; 49,133 Indians at \$5; 122 Indians at \$4. Upon being enfranchised, 128 Indians received \$100 each in accordance with section 114 of the Indian Act, and 94 Indian women received \$50 as commutation of the annuity under section 14. Payment of arrears amounted to \$2,190.

To assist in the payment of the Robinson Treaty annuities, a grant of \$8,000 was made to the Indian Trust Fund. The Province of Ontario repaid the sum of \$22,088 representing Treaty 9 annuities paid on behalf of that Province and the amount was credited to this Vote.

Vote 162 (and (a) Vote 506, Supplementary Estimates; (b) Vote 446, Further Supplementary Estimates) Medical—Indian Hospitals and General Care of Indians

	Estimates	Allotments	Expenditures
Salaries and Wages.....	259,701 00}	274,241 00	273,631 56
A Cash Allowances	13,540 00}		
Cost of Living Bonus and Other Pay-list Items	37,930 00	36,930 00	35,158 09
B Supplies and Materials	180,000 00	240,000 00	227,298 91
C Travelling Expenses	63,000 00	78,000 00	77,843 66
Freight, Express, Cartage, etc.	4,000 00	7,000 00	6,826 54
Telegrams, Telephones and Postage	2,000 00	4,000 00	3,841 94
D Professional and Special Services including Hospitalization....	1,420,109 00	1,315,109 00	1,314,698 51
Meter Rates	8,600 00	8,600 00	8,590 82
Rents	2,000 00	2,000 00	1,968 00
Equipment Maintenance	15,000 00	16,500 00	16,467 61
E Repairs to Buildings and Works	26,400 00	27,900 00	27,049 02
Miscellaneous Current Expenses	7,500 00	4,500 00	3,049 93
F Acquisition of Equipment	11,500 00	36,500 00	33,935 81
G Acquisition of Land	3,100 00	3,100 00	3,100 00
H Structures and Parts	15,000 00	15,000 00	15,000 00
	<u>\$2,069,380 00</u>	<u>\$2,069,380 00</u>	<u>\$2,048,460 40</u>

This vote provides for expenses of general medical services, including salaries to medical officers and nurses operating departmental hospitals, as well as professional services for Indians.

As of March 31, 1945, there were 248 salaried employees being paid from this account. A list of those who were receiving salaries at an annual rate of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employee in receipt of war duties supplement is indicated by an asterisk. J. R. Atkinson, \$3,900; W. S. Barclay, \$4,440; C. Corrigan, \$3,240; †W. L. Falconer, \$4,680; J. D. Galbraith, \$3,780; A. M. Hamel, \$3,780; J. P. Harvey, \$3,960 (\$600 charged to Vote 160); P. W. Head, \$4,080; *P. E. Moore, \$4,920; J. M. Morrow, \$4,080; T. F. Murray, \$3,220 (\$2,040 charged to Vote 160); T. J. Orford, \$4,380 (\$600 charged to Vote 160); J. M. Ridge, \$3,120; (June 22); J. H. Riopel, \$3,600 (\$2,040 charged to Vote 160); A. B. Simes, \$4,020; W. A. M. Truesdell, \$4,140 (\$2,040 charged to Vote 160); R. F. Yule, \$3,120.

† W. L. Falconer's salary includes \$600 as special allowances while residing in Ottawa, authorized by P.C. 29/2292, March 23, 1942.

A Cash allowances as provided in the classifications of some of these positions represent compensation in lieu of house, fuel and light and are included in salaries shown above. A number of employees receive, in addition to salaries, allowances in kind, that is, the Department supplies quarters, fuel, light and rations free of charge to such employees.

B Clothing and blankets cost \$2,887.53; fuel, \$21,418.29; medical and hospital supplies, \$101,041.65; provisions, \$95,223.30; sundry, \$6,728.14.

Suppliers receiving \$5,000 or more: The Codville Co., Ltd., \$5,774.10; Dominion Government, Department of Pensions and National Health, \$44,329.83; Department of Veterans Affairs, \$15,863.85; Fraser Valley Milk Producers Association, \$12,345.53; Hudson's Bay Co., \$20,468.84; Imperial Oil Ltd., \$10,853.26; Robertson Bros. Ltd., \$6,376.12; Western Chemical Industries, Ltd., \$26,267.83.

C Transportation of Indians to and from hospitals amounted to \$57,646.76, of which \$19,361.59 was for air travel. Travelling expenses of doctors and nurses amounted to \$19,216.42, including air travel of \$4,472.78.

The Canadian National Railways received \$8,796.37, and Canadian Pacific Air Lines, Ltd., \$19,266.62.

Travelling expenses of \$300 or over were paid to: P. W. Arkle, \$355.92; W. S. Barclay, \$382.93; E. Bjarnarson, \$991.60; W. Davis, \$360; C. I. Fisk, \$675.34; J. G. Galbraith, \$328.97; M. Hackett, \$897.26; A. M. Hamel, \$649.12; A. Hannas, \$825.70; F. Harel, \$797.87; C. Hayward, \$840.72; P. G. Lazenby (included under Vote 160); P. E. Moore, \$600.46; T. J. Orford, \$855.60; W. R. Stone, \$522.20; M. Weder, \$926.76; R. F. Yule, \$386.26.

D Doctors' and nurses' fees amounted to \$255,411.39; dental services, \$13,311.30; X-rays, \$19,546.08; hospitalization, \$1,024,230.43; sundries, \$2,199.31. Of such cost, the sum of \$5,478.20 was paid to the Province of British Columbia.

The following doctors received fees of \$1,000 or over: A. R. Anthony, Vancouver, B.C., \$1,486.50; L. A. Aubin, Hearst, Ont., \$1,324.50; L. C. Bartlett, Favourable Lake, Ont., \$1,341.50; L. G. Bolduc, Senneterre, Que., \$1,094.75; H. A. Boyce, Deseronto, Ont., \$2,475.72; T. A. Breton, Sault Ste. Marie, Ont., \$1,666.70; W. A. Broddy, Southampton, Ont., \$1,300; J. P. Cade, Prince Rupert, B.C., \$1,796.50; A. H. Campbell, Broadview, Sask., \$2,185.37; H. G. Carleton, Peterborough, Ont., \$1,177; J. H. Conroy, Edmonton, Alta., \$3,619.66; G. L. and A. B. Cook, Lloydminster, Sask., \$1,938.13; P. O. Coulombe, Sturgeon Falls, Ont., \$1,595; J. P. Decosse, St. Paul, Alta., \$2,607.50; F. R. Donnelly, Massey, Ont., \$1,625; C. Dumont, Campbellton, N.B., \$1,299; J. D. Duncan, Leask, Sask., \$2,326; H. E. Eckardt, Shannonville, Ont., \$1,337; R. L. Empey,

Cochrane, Ont., \$1,590; G. H. Field, Roseneath, Ont., \$1,095; S. P. Findlay, Fraser Lake, B.C., \$1,300; E. H. Freeman, Chatham, N.B., \$1,608; R. O. Frost, Armstrong, Ont., \$1,057.95; W. H. G. Gibbs, Selkirk, Man., \$1,871.50; S. Golfman, Punnichy, Sask., \$3,761; L. M. Greene, Smithers, B.C., \$2,100; F. C. Hamill, Blind River, Ont., \$1,166.75; H. B. Havey, Stewiacke, N.S., \$1,753.90; Hilton and Helem, Port Alberni, B.C., \$2,140.50; T. C. Holmes, Burns Lake, B.C., \$2,030; G. W. Houston, White River, Ont., \$1,323.50; W. F. Kenny, Rexton, N.B., \$2,179; J. W. Kettlewell, Portage la Prairie, Man., \$1,165.50; J. A. Key, Cardston, Alta., \$2,638; J. A. Langlois, Notre Dame du Nord, Que., \$1,660; J. T. L'Ecuyer, Maniwaki, Que., \$4,081.75; E. Lemieux, Quebec, Que., \$1,004; C. L. MacMillan, Baddeck, N.S., \$1,074.02; W. E. Mallow, Kamsack, Sask., \$1,448; D. T. R. McColl, Queen Charlotte, B.C., \$1,986; J. F. McCullough, Sudbury, Ont., \$1,640.25; R. B. McQuay, Mindemoya, Ont., \$2,111; F. G. Miller, Elk Point, Alta., \$1,282.50; M. Miyazaki, Bridge River, B.C., \$1,745.50; H. E. Moore, Lakefield, Ont., \$1,045; J. S. Munro, North Sydney, N.S., \$3,686.50; J. Page, St. Benoit, Que., \$1,330; W. V. V. Pardy, Mount Brydges, Ont., \$1,949.50; J. R. Pare, Duck Lake, Sask., \$1,026.50; C. Pitts, Alberni, B.C., \$1,076; R. Poirier, St. Albert, Alta., \$1,439.50; F. J. Porth, Libau, Man., \$4,448.72; J. Reeves, Eganville, Ont., \$1,201.50; F. R. Roth, Whitehorse, Y.T., \$1,304; C. E. Rowland, Wallaceburg, Ont., \$1,516.71; I. G. Smillie, Kamloops, B.C., \$1,916.13; G. H. Stobie, Belleville, Ont., \$1,847; J. A. Tallon, Cornwall, Ont., \$2,870.08; N. G. Trimble and M. K. Brandt, The Pas, Man., \$1,995.50; F. Walkin, Ashern, Man., \$1,477.70; J. B. T. Wood, High Prairie, Alta., \$1,474; G. E. Young, Chisleau, Ont., \$2,361.

Hospitals receiving \$5,000 or more: Bella Coola General, B.C., \$9,346.50; Bulkley Valley District, Smithers, B.C., \$9,787.35; Canadian Red Cross Society: Ontario, \$6,894.30, Saskatchewan, \$450, British Columbia, \$16; Central Alberta Sanatorium, Calgary, Alta., \$9,701.62; Fort William Sanatorium, Ont., \$27,312.95; Holy Family, Prince Albert, Sask., \$5,830.35; Hotel Dieu, Cornwall, Ont., \$6,590; Lady Minto, Chisleau, Ont., \$8,366; Lady Minto, Cochrane, Ont., \$3,465; R. W. Large Memorial, Bella Bella, B.C., \$17,925.85; Manitoba Sanatorium Board: Dynevor Indian, St. Peters, Man., \$32,821.23; Manitoba Sanatorium, Ninette, Man., \$5,132; Misericordia, Edmonton, Alta., \$6,021.35; Missionary Society of the Church of England in Canada: Toronto, Ont., \$20,626.75, Winnipeg, Man., \$8,351.66; Montreal General, Que., \$7,529.65; Moosonee Private, Ont., \$10,736.50; Mountain Sanatorium, Hamilton, Ont., \$13,452.30; Muskoka, Gravenhurst, Ont., \$5,912.70; Nova Scotia Sanatorium, Kentville, N.S., \$6,677.45; Order of the Grey Nuns, Cardston, Alta., \$5,438.50; Port Simpson General, B.C., \$31,807; Prince Rupert General, B.C., \$5,335.10; Providence, High Prairie, Alta., \$5,670.10; Provincial Mental: British Columbia, \$19,409.40, Manitoba, \$7,965.48, Nova Scotia, \$5,683.56, Ontario, \$17,464.35, Saskatchewan, \$12,972; Queen Alexandra Sanatorium, London, Ont., \$23,876.07; Queen Alexandra Solarium for Crippled Children, Cobble Hill, B.C., \$12,405; Roman Catholic Episcopal Corporation of James Bay, Moosonee, Ont., \$19,102.42; Roman Catholic Episcopal Corporation of MacKenzie, Edmonton, Alta., \$49,858.25; Roman Catholic Mission Hospitals, Oblate Fathers, Montreal, Que., \$5,426; Royal Inland, Kamloops, B.C., \$5,368.25; Sacred Heart, Caughnawaga, Que., \$15,109.50; St. Anthony's, The Pas, Man., \$13,774; St. Bartholomew's, Lytton, B.C., \$10,302.15; St. Boniface, Man., \$7,827.25; St. Boniface, St. Vital, Man., \$9,804.40; St. George's, Alert Bay, B.C., \$5,482.25; Saint John Tuberculosis, East Saint John, N.B., \$13,223.46; St. John, Vanderhoof, B.C., \$11,356.55; St. Joseph, La Tuque, Que., \$16,289.90; St. Joseph's General, Port Arthur, Ont., \$8,268; St. Joseph's, Kenora, Ont., \$5,007.25; St. Joseph's, Victoria, B.C., \$6,079.75; St. Martha's, Antigonish, N.S., \$13,893.90; St. Mary's, Dawson, Y.T., \$9,369.35; St. Mary's on the Lake Sanatorium, Haileybury, Ont., \$11,470.55; St. Michel Sanatorium, Roberval, Que., \$26,667.20; St. Paul's, Vancouver, B.C., \$23,382.15; St. Theresa, St. Paul, Alta., \$9,537.50; Saskatchewan Anti-Tuberculosis League, \$81,175.52; Sioux Lookout General, Ont., \$6,636.50; Toronto Hospital for the Treatment of Tuberculosis, Weston, Ont., \$30,493.55; United Church of Canada, \$5,231.58; Victoria, London, Ont., \$5,586.70; War Memorial, Williams Lake, B.C., \$5,343.38; Whitehorse General, Y.T., \$10,865; Wrinch Memorial, Hazelton, B.C., \$30,488.63.

E Repairs to the Coqualeetza Hospital, Sardis, B.C., cost \$18,456.07 and were undertaken by the Surveys and Engineering Branch.

F Equipment to the value indicated, was purchased for the following hospitals: Coqualeetza, \$5,079.97; Fisher River, \$2,326.82; Norway House, \$2,754.72; Qu'Appelle, \$4,841.88.

G The United Church of Canada received \$3,100 for property at Sardis, B.C., acquisition being authorized by P.C. 135/7093 of September 13, 1944.

H The sum of \$15,000 was paid to the Church of England in Canada for the hospital at Fort Norman, N.W.T., acquisition being authorized by P.C. 662 of February 1, 1945.

Vote 163 Medical—Grants to Hospitals	5,400 00
Expenditures	\$ 4,320 00

Grants of \$1,080 authorized by P.C. 50/3275 dated May 3, 1944, were paid to the following hospitals: Anglican Diocese of the Arctic—Aklavik; Roman Catholic Episcopal Corporation of MacKenzie—Aklavik, Fort Simpson and Fort Smith.

Vote 164 Welfare and Training—Welfare of Indians

	Estimates	Allotments	Expenditures
Salaries and Wages	21,870 00	21,870 00	20,799 23
Cost of Living Bonus and Other Pay-list Items	980 00	1,480 00	1,337 95
A Supplies and Materials	588,825 00	501,475 00	499,980 59
B Travelling Expenses	4,050 00	7,050 00	6,118 78
Freight, Express, Cartage, etc.	23,510 00	26,510 00	25,011 01
Professional and Special Services	200 00	550 00	484 80
Rents	2,650 00	1,650 00	1,416 80
Equipment Maintenance	18,790 00	10,040 00	7,964 05
Repairs to Buildings	20,625 00	21,625 00	20,908 47
C Miscellaneous Current Expenses	23,325 00	58,075 00	56,777 48
D Acquisition of Equipment	33,615 00	45,615 00	45,526 65
E Construction of Buildings and Works	38,610 00	81,110 00	80,008 98
	<u>\$ 777,050 00</u>	<u>\$ 777,050 00</u>	<u>\$ 766,334 79</u>

As of March 31, 1945, there were 9 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus: G. Armstrong, \$3,000; R. A. Hoey, \$5,220; K. A. M. Moodie, \$2,400; J. E. Morris, \$2,880.

A A distribution of expenditures follows: clothing, general, \$68,963.21; clothing issued to chiefs and headmen in accordance with treaties, \$9,929.30; forage, \$4,911.47; fuel, \$18,635.24; hunting and fishing supplies, \$39,933.51; provisions, \$343,034.36; seed and fertilizer, \$12,360.42; sundry, \$2,213.08.

Suppliers receiving \$5,000 or more: Atlantic Trading Co., \$6,208.05; Burns Co., Ltd., \$17,062.45; The Codville Co., Ltd., \$11,986.52; Dominion Government, Department of Justice—Kingston Penitentiary, \$6,173.91, Department of Munitions and Supply, \$9,600.53, Department of National Defence, \$22,360.33; Dominion Textile Co., \$5,109.86; Drummondville Cotton Co., Ltd., \$15,619.56; Gainers Ltd., \$3,513.42; Hudson's Bay Co., \$111,122.17; Marshall-Wells Co., Ltd., \$12,504.80; J. W. Stephens, Ltd., \$6,828.78; Taylor and Drury Ltd., \$5,341.15; War Assets Corporation, \$13,641.06.

B Travelling expenses of \$300 or over were paid to: K. A. M. Moodie, \$1,048.16; J. E. Morris, \$1,204.82; C.N.C. Roberts, \$1,049.99; sundry employees, \$713.27; Indians, \$2,102.54. Items for air travel amounted to \$282.30.

C The Controller of Groupe Belgo-Canadien received \$14,000, authorized by P.C. 3341, May 4, 1944, and P.C. 1109, Feb. 20, 1945, for Mount St. Alexis property at Oka, Que. The Public Trustee, Province of Ontario, (for the Estate of Jack Nestoliy) was paid \$1,750, authorized by P.C. 9588, Jan. 31, 1945. Other expenses were: burials, \$13,267.21; care of indigents, \$24,820.48; sundries, \$2,939.79.

D The expenditure on equipment is classified as follows: camp, \$5,770.44; farm, \$5,832.91; light, heat and power, \$1,245.40; live stock, \$26,745.36; sundry, \$5,932.54.

Suppliers receiving \$5,000 or more: Alberta Live Stock Association, \$11,456.25; Saskatchewan Cattle Breeders' Association, \$7,510.

E The following amounts were spent on lumbering, milling and construction of new homes and roads in connection with the amalgamation of agencies: Eskasoni, \$41,343.39; Shubenacadie, \$19,985.82. The remaining expenditure was incurred for general construction purposes at other agencies.

Vote 165 (and Vote 507, Supplementary Estimates) Welfare and Training—Indian Education

	Estimates	Allotments	Expenditures
Salaries and Wages	322,341 00	296,016 00	289,233 52
Cost of Living Bonus and Other Pay-list Items	52,000 00	52,000 00	43,674 27
A Supplies and Materials	75,000 00	92,000 00	86,312 20
B Travelling Expenses	10,500 00	10,500 00	10,375 42
Freight, Express, Cartage, etc.	3,500 00	3,500 00	2,442 25
Telegrams, Telephones and Postage	150 00	175 00	133 78
Professional and Special Services	5,200 00	7,000 00	5,763 18
Meter Rates	1,500 00	1,500 00	992 66
Rents	5,000 00	5,000 00	3,040 34
C Assistance to Ex-pupils	28,000 00	23,000 00	21,095 78
Equipment Maintenance	5,000 00	8,500 00	7,299 27
Repairs to Buildings	50,575 00	72,236 00	65,381 24
Miscellaneous Current Expenses	14,787 00	14,787 00	7,089 69
D Acquisition of Equipment	25,200 00	32,639 00	30,299 50
E Construction of Buildings and Works	90,500 00	70,400 00	31,638 97
	<u>\$ 689,253 00</u>	<u>\$ 689,253 00</u>	<u>\$ 604,772 07</u>

- As of March 31, 1945, there were 299 salaried employees, chiefly school teachers, being paid from this account. A list of those who were receiving salaries at an annual rate of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus: A. J. Doucet, \$2,640; P. N. L. Phelan, \$4,080.
- A A distribution of expenditures follows: fuel for day schools, \$33,016.94; provisions, \$13,235.98; stationery and school supplies, \$33,565.06; sundry, \$6,494.22.
- Suppliers receiving \$5,000 or more: Department of Public Printing and Stationery, \$33,544.43; George Weston Ltd., \$9,706.43.
- B Travelling expenses of \$300 or over were paid to: A. J. Doucet, \$940.86; P. N. L. Phelan, \$360.33; N. A. Sparks (included under Vote 152). Transportation of Indian school children cost \$8,305.57.
- Included in such costs are items for air travel amounting to \$1,011.71.
- C Tuition fees, etc., of certain Indian children attending high schools and colleges were paid from this allotment.
- D The equipment acquired is as follows: educational, \$22,162.18; floating, \$1,423.04; light, heat and power, \$4,479.90; recreational, \$669.53; sundry, \$1,564.85.
- E Expenditure of \$5,000 or over was made on construction at each of the following schools: Constance Lake, \$7,867.24; File Hills, \$7,443.34; Shubenacadie, \$9,935.75.
- The United Church of Canada was paid \$9,214.53 to cover cost of construction and repairs at Alberni and File Hills schools.

Vote 166 Welfare and Training—Grants to Residential Schools

	Estimates	Allotments	Expenditures
Wages—Night Watchman	5,685 00	5,685 00	4,363 31
A Per Capita Grants	1,522,774 00	1,522,774 00	1,522,171 17
B Equipment Maintenance	1,000 00	495 51	41 95
B Repairs to Buildings	14,750 00	14,717 58	10,801 07
B Acquisition of Equipment	5,050 00	5,586 91	5,152 89
	<u>\$1,549,259 00</u>	<u>\$1,549,259 00</u>	<u>\$1,542,530 39</u>

- A Per capita grants varying from \$160 to \$260 per annum were paid to the following residential schools operated by the various church organizations (indicated by initials: C.E., Church of England in Canada; P., Presbyterian; R.C., Roman Catholic; U.C., United Church):—

Nova Scotia: Shubenacadie, R.C., \$28,567.48.

Quebec: Fort George, C.E., \$769.16; Fort George, R.C., \$3,659.29.

Ontario: Albany, R.C., \$8,894.20; Cecilia Jeffrey, P., \$26,553.42; Chapleau, C.E., \$13,617.30; Fort Frances, R.C., \$17,066.89; Fort William, R.C., \$15,878.54; Kenora, R.C., \$17,269.40; McIntosh, R.C., \$20,541.31; Mohawk, C.E., \$21,644.87; Moose Fort, C.E., \$14,415.42; Mount Elgin, U.C., \$15,860.80; Shingwauk Home, C.E., \$22,670.55; Sioux Lookout, C.E., \$24,339.33; Spanish, R.C., \$43,980.11.

Manitoba: Birtle, P., \$21,341.35; Brandon, U.C., \$22,739.63; Cross Lake, R.C., \$21,597.62; Elkhorn, C.E., \$27,082.35; Fort Alexander, R.C., \$21,052.62; Norway House, U.C., \$18,418.46; Pine Creek, R.C., \$21,529.51; Portage la Prairie, U.C., \$18,512.74; Sandy Bay, R.C., \$18,934.40.

Saskatchewan: Beauval, R.C., \$16,676.97; Cowessess, R.C., \$18,200; Duck Lake, R.C., \$35,998.05; File Hills, U.C., \$18,408.82; Gordon's, C.E., \$18,862.63; Guy, R.C., \$22,362.88; Lac la Ronge, C.E., \$24,184.06; Muscowequan, R.C., \$21,400; Onion Lake, C.E., \$15,649.95; Onion Lake, R.C., \$22,261.63; Qu'Appelle, R.C., \$49,250; Round Lake, U.C., \$14,628.74; St. Phillips, R.C., \$15,750; Thunderchild, R.C., \$20,258.08.

Alberta: Blood, R.C., \$29,200; Blue Quills, R.C., \$26,709.10; Crowfoot, R.C., \$15,500; Edmonton, U.C., \$20,102.25; Ermineskin, R.C., \$26,900; Grouard, R.C., \$15,690.65; Holy Angels, R.C., \$10,427.78; Jousard, R.C., \$21,676.96; Morley, U.C., \$18,850.69; Old Sun, C.E., \$19,025.28; Sacred Heart, R.C., \$10,000; St. Albert, R.C., \$22,452.07; St. Cyprian, C.E., \$8,311.92; St. Paul, C.E., \$26,696.44; Sturgeon Lake, R.C., \$15,406.90; Vermilion, R.C., \$12,605.90; Wabasca, C.E., \$6,151.76; Wabasca, R.C., \$17,805.40; Whitefish Lake, C.E., \$4,660.49.

British Columbia: Alberni, U.C., \$39,989.10; Alert Bay, C.E., \$41,046.92; Cariboo, R.C., \$23,148.29; Christie, R.C., \$23,199.83; Kamloops, R.C., \$56,725; Kootenay, R.C., \$18,468.72; Kuper Island, R.C., \$17,513.13; Lejac, R.C., \$33,600; Port Simpson, U.C., \$6,054.66; St. George's, C.E., \$26,406.12; St. Mary's Mission, R.C., \$35,375; Sechelt, R.C., \$15,598.37; Squamish, R.C., \$12,093.05.

Northwest Territories: Aklavik, C.E., \$9,810.69; Aklavik, R.C., \$5,906.03; Fort Resolution, R.C., \$9,414.01; Providence Mission, R.C., \$14,167.65.

Yukon: Carcross, C.E., \$4,652.45.

- B The following church-owned schools received grants approved by the Governor in Council for equipment and repairs: Aklavik, C.E., \$400; Aklavik, R.C., \$494.50; Albany, R.C., \$624.06; Cariboo, R.C., \$912.87; Christie, R.C., \$93.27; Ermineskin, R.C., \$524.42; Fort George, C.E., \$89.11; Fort George, R.C., \$361.20; Fort Resolution, R.C., \$295.23; Grouard, R.C., \$299.30; Holy Angels, R.C., \$488.88; Jousard, R.C., \$300; Moose Fort, C.E., \$500; Providence Mission, R.C., \$971; St. Albert, R.C., \$244.44; St. Mary's Mission, R.C., \$1,112.63; Spanish, R.C., \$618.45; Sturgeon Lake, R.C., \$5,499.99; Thunderchild, R.C., \$643.24; Vermilion, R.C., \$299.98; Wabasca, C.E., \$477.18; Wabasca, R.C., \$346.16; Whitefish Lake, C.E., \$400.

Vote 167 Welfare and Training—Grants to Agricultural Exhibitions and Indian Fairs,	
in the amounts detailed in the Estimates.....	4,725 00
Expenditures.....	\$ 3,785 45

This expenditure was made to promote the interest of Indians in agricultural pursuits and handicraft work.

The following grants were made on authority of the Governor in Council—

Ontario: Ohsweken Agricultural Society, Brantford, \$225; Garden River Agricultural Society, Sault Ste. Marie, \$100; Caradoc United Indian Fair, Muncey, \$150; Manitoulin Island Unceded Agricultural Society, \$150; Canadian Lakehead Exhibition, Fort William, \$250; Tyendinaga Agricultural Society, Deseronto, \$100.

Manitoba: Manitoba Provincial Exhibition, Brandon, \$225; Rossburn Agricultural Society, \$25.

Saskatchewan: Prince Albert Agricultural Society, \$400; Regina Agricultural and Industrial Exhibition Association, Limited, \$400.

Alberta: Calgary Exhibition, \$500.

British Columbia: North and South Saanich Agricultural Society, Cowichan, \$50; Windermere and District Fall Fair, Kootenay, \$175; Armstrong Fall Fair, Okanagan, \$250.

General: The Canadian Handicrafts Guild, \$50; garden prizes, standing crop competitions, \$735.45.

Vote 168 Grant to provide additional services to Indians of British Columbia

	Estimates	Allotments	Expenditures
Salaries	5,880 00		
Supplies and Materials	16,000 00		
Travelling Expenses	2,000 00		
Professional and Special Services	39,040 00		
Equipment Maintenance	3,000 00		
Repairs to Buildings and Works	20,000 00		
Miscellaneous Current Expenses	1,500 00		
Acquisition of Equipment	5,000 00		
Construction of Buildings and Works	7,580 00		
A Medical Services		42,500 00	42,499 28
B Agriculture and Stock Raising		30,000 00	29,903 08
C Irrigation		17,500 00	16,218 44
D Technical Education		10,000 00	9,580 14
	<u>\$ 100,000 00</u>	<u>\$ 100,000 00</u>	<u>\$ 98,200 94</u>

Treasury Board authorized the change in the Primary Allotments from the form set out in the Estimates Details, as, in the opinion of the Department, circumstances rendered it desirable that the vote should be administered and controlled by the specific services indicated by the Special Committee of Parliament at the time the vote was first provided.

During the Session of 1926-27, a Special Committee of the Senate and House of Commons dealt with matters pertaining to Indians, more particularly the policy adopted in the early days of paying annuities to individual Indians. Upon consideration of the changed conditions throughout the country, the Committee found that the need and usefulness of such per capita payments to Indians in British Columbia would be negligible and recommended that, in lieu of payments to them such as are allowed in other provinces, a sum of \$100,000 should be expended annually on technical education, provision of hospitals and medical attendance; in the promotion of agriculture, stock-raising and fruit culture; and in the development of irrigation projects. The Committee concluded that the said purposes would seem to be far more applicable to the Indians in their present condition than the payment of any per capita amount.

The recommendation of the Committee was approved by Parliament at the 1926-27 Session.

A As of March 31, 1945, there was 1 salaried employee being paid from this account. H. E. Gerry received travelling expenses of \$669.90. Payments totalling \$39,445.80 were made to various hospitals, and St. Paul's, Vancouver, received \$10,897.15 of this amount.

B A distribution of expenditures follows: farm equipment, maintenance and live stock, \$8,219.39; improvements, clearing land, etc., \$5,731.58; seed and fertilizer, \$15,388.03; sundry, \$564.08.

C Expenditures in the various agencies, including \$2,000 salary and \$636.05 travel for W. C. Warren (listed in details under Vote 148) follow: Kamloops, \$3,063.62; Kootenay, \$724.61; Lytton, \$5,081.30; Nicola, \$149.15; Okanagan, \$3,000.06; Williams Lake, \$69.74; generally, \$4,124.96.

D Ten residential schools received a total of \$7,430 for the services of manual training instructors. The remainder was expended in the purchase of educational equipment and supplies.

IMMIGRATION BRANCH

Vote 169 (and Vote 508, Supplementary Estimates) Administration of the Immigration Act and the Chinese Immigration Act

	Estimates	Allotments	Expenditures
Salaries	156,085 00	156,085 00	130,729 38
Cost of Living Bonus and Other Pay-list Items	12,858 00	12,858 00	11,743 19
Telephones, Telegrams and Postage	2,000 00	2,000 00	1,579 29
Printing, Stationery and Office Equipment	3,500 00	2,500 00	2,272 83
A Travelling Expenses	7,600 00	8,600 00	2,712 41
Sundries	300 00	300 00	131 03
	<u>\$ 182,343 00</u>	<u>\$ 182,343 00</u>	<u>\$ 149,168 13</u>

As of March 31, 1945 there were 69 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. Salary rates do not include cost of living bonus. A. L. Jolliffe, Director, \$6,900; P. T. Baldwin, \$3,720; E. A. Butler, \$2,400; C. M. B. Chapman, \$3,000; M. J. Cullen, \$4,140; W. F. Gray, \$3,000; F. A. Morgan, \$3,000; W. H. Morgan, \$3,000; F. A. Mott, \$2,400 (Jan. 31); E. A. O'Connor, \$2,400; M. J. Scobie, \$3,000; A. J. Smith, \$2,400; C. E. S. Smith, \$4,800; E. J. Steljes, \$2,760; E. Usher, \$2,400.

A Travelling expenses of \$300 or over were paid to: M. J. Cullen, \$464.91; H. M. Grant, (included under Vote 170); M. J. Scobie, \$479.05; C. E. S. Smith, \$848.45.

Vote 170 (and Vote 509, Supplementary Estimates) Field and Inspectional Service, Canada

	Estimates	Allotments	Expenditures
Salaries and Wages.....	924,055 00	924,055 00	863,978 54
Cost of Living Bonus and Other Pay-list Items.....	100,417 00	100,417 00	96,482 42
Living Allowances	750 00	1,750 00	1,196 78
A Overtime	20,000 00	19,000 00	16,198 17
B Uniforms	21,500 00	21,500 00	20,753 67
C Provisions re Detentions.....	500 00	500 00	
Telephones, Telegrams and Postage.....	14,500 00	14,500 00	11,303 05
Printing, Stationery and Office Equipment.....	11,000 00	11,000 00	6,101 65
D Travelling Expenses (Officers).....	42,500 00	52,500 00	46,629 60
Travelling Expenses (Deports).....	7,000 00	7,000 00	3,161 89
Sundries	36,400 00	26,400 00	15,013 09
	<u>\$1,178,622 00</u>	<u>\$1,178,622 00</u>	<u>\$1,080,818 86</u>

As of March 31, 1945, there were 477 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) are listed below. Salary rates do not include cost of living bonus.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adams, O. G.....	\$3,000 00	\$500 90	Maxwell, C. H.	2,760 00	
Bambrick, W. J.....	2,400 00		McCrum, H. U.	3,420 00	
Beatty, W. M.....	3,000 00		McDonell, D. N.....	2,520 00	601 00
Crump, H.	2,400 00		McFarlane, J. D.....	3,000 00	
Demers, H. B.	2,400 00		McFaul, W. A.	2,640 00	733 50
Gibson, J.	2,400 00		McGarry, N. S.....	2,400 00	
Grant, H. M.	3,000 00	761 10†	McGinnis, L. J.	3,000 00	
Greene, C. G.....	3,000 00	502 95	McNeill, J. R.	2,760 00	
Hebert, N. C.....	3,000 00		Munroe, R. N.....	4,140 00	
Henderson, A. M.....	2,400 00		Robertson, W. W.	2,520 00	392 05
Hunt, H. A.....	2,760 00	395 86	Rose, W. B.	2,520 00	
Lalonde, J. A. D.....	2,400 00		Taylor, F. W.	3,720 00	
Langlais, J. M.....	3,000 00		Todd, G. F.	2,520 00	413 48
Malcolm, J. L.....	3,000 00	1,111 43†	Wilson, H. W. (Mar. 14) ..	3,600 00	

†Including travelling expenses paid in whole or in part from other accounts.

- A Overtime was paid to Immigration officers in accordance with Section 86 of the Civil Service Regulations approved under Section 16 of the Civil Service Act, c. 22, R.S. Officers entitled to overtime are those in receipt of an annual salary of less than \$2,100.
- B Expenditure for uniforms is in accordance with Section 75 of the Immigration Act, c. 93, R.S., which directs that uniforms shall be supplied officers and one-third of the cost shall be paid by them. The expenditure shown under this allotment is two-thirds of the cost of the uniforms.
- C To this allotment is charged the cost of catering service and canteen provisions supplied at the following ports (receipts, from sale of meals and the per diem rate charged for the care of detained immigrants, etc. and credited to this allotment, are shown in parentheses): Halifax, \$6,718.79 (\$6,471.72); Montreal, \$3,788.23 (\$3,026.79); Winnipeg, \$1.93 (\$2.00); Vancouver, \$1,503.30 (\$4,303.95); Victoria, \$82.80 (\$588.25). Gross expenditures totalled \$12,095.05, while receipts amounted to \$14,392.71. The resulting credit balance of \$2,297.66 was transferred to Ordinary Revenue, Proceeds from Sales at the close of the fiscal year.
- The salaries of cooks, waitresses, etc. are charged to the Salaries Allotment.
- D The following employees, whose salary rates were under \$2,400, received travelling expenses of \$300 or over: A. D. Adamson, \$593.01; J. E. Akerley, \$332.56; A. T. Anderson, \$1,186.38; A. E. Bales, \$756.45; A. D. Beattie, \$549.51; J. D. Beech, \$616.06; W. E. Bernhardt, \$903.99; G. E. Boisclair, \$932.40; J. A. Boulais, \$1,365.36; K. E. Calbick, \$808.50; F. W. Carter, \$386.13; G. J. Charette, \$501.62; A. G. Christie, \$754.79; G. R. N. Collins, \$712.90; J. J. Conway, \$825.31; R. D. Cyr, \$557.95; A. J. Desjardins, \$312.33; C. W. Desormeau, \$318.60; C. H. Dinsmore, \$783.30; R. H. English, \$824.30; H. J. Fenton, \$304.10; L. Flower, \$846.98; W. H. Foran, \$732.70; H. J. Fraser, \$887.83; W. J. Fraser, \$688.83; A. L. Grady, \$1,117.61; A. H. Grevatt, \$1,398.08; R. H. Guerin, \$760.36; F. Harper, \$336.35; A. D. Harvey, \$1,052.03; T. Howell, \$815.85; G. W. Humphries, \$720.10; A. Jankiewicz, \$879.99; C. G. Kilbreath, \$392.71; J. A. Lemieux, \$838.05; L. Leullier, \$826.85; F. R. Leveridge, \$796.48; T. C. MacLean, \$421.97; F. McFarlane, \$535.67; R. L. Monk, \$822.15; W. A. Patterson, \$448.42; C. Perry, \$389.16; A. E. Pilkie, \$774.24; E. Roberts, \$554; H. O. Saylor, \$960.91; L. J. Scully, \$938.93; J. B. Sibson, \$618.21; H. Souaillard, \$638.66; F. O. Troy, \$305.94; W. F. Upton, \$779.90; H. A. Vince, \$578.17; H. N. Wheeler, \$841.20.

Vote 171 (and Vote 510, Supplementary Estimates) Field and Inspectional Service, Abroad

	Estimates	Allotments	Expenditures
Salaries and Wages	58,260 00	58,260 00	50,475 40
War Bonus as authorized for employees in Great Britain ...	3,697 00	4,697 00	4,549 77
A Living Allowances	4,400 00	4,400 00	3,368 91
Telephones, Telegrams and Postage.....	2,300 00	2,300 00	1,420 61
Printing, Stationery and Office Equipment	1,350 00	3,350 00	2,357 63
B Travelling Expenses	12,000 00	10,000 00	6,502 49
C Rents, Taxes, Rates, Heat, etc.	9,000 00	9,000 00	7,286 60
D Sundries	5,000 00	4,000 00	3,085 53
	<u>\$ 96,007 00.</u>	<u>\$ 96,007 00</u>	<u>\$ 79,046 94</u>

The expenditures were charged as follows: Antwerp, \$4,091.43; Gdynia, \$240; Lisbon, \$6,594.16; Paris, \$535; London, \$62,406.43; Hong Kong, \$5,179.92.

As of March 31, 1945, there were 36 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date, follows. Salary rates do not include cost of living bonus: W. H. Carey, \$2,400; G. G. Congdon, \$5,400; O. Cormier, \$3,120; F. B. Cotsworth, \$3,120; H. R. F. Dalby, \$3,720; E. S. Doughty, \$4,700; E. K. Hales, \$2,700; J. A. Mitchell, \$3,120.

- A The following employees, whose salaries are detailed above, were receiving living allowances less exchange adjustments: G. G. Congdon, \$1,925.22; F. B. Cotsworth, \$481.23; H. R. F. Dalby, \$481.23; J. A. Mitchell, \$481.23.
- B Travelling expenses of \$300 or over were paid to: O. Cormier, \$3,419.99; H. E. Davison, \$1,414.94; J. L. Malcolm, \$905.28.
- C Included are the following payments: London, office space, heating and water rates paid to Sackville Investments Ltd., \$5,797.05, taxes, \$784.61, electricity, \$547.57; Lisbon, office space, \$157.37.
- D Including payments as interim compensation, except where otherwise indicated, covering replacement of household goods and personal effects lost or abandoned due to the war, made under authority of P.C. 6/1450, February 24, 1942: O. Cormier, \$420; E. S. Doughty, \$480; Estate J. O. Matthews, \$209.09; G. M. Mitchell, \$115 (final payment); J. A. Mitchell, \$420; A. O. Petersen, \$240; M. S. H. Thomas, \$70.20 (final payment).

PENSIONS AND OTHER BENEFITS

Mrs. Doris Ryckman and children, Appropriation Act No. 6, c. 50, 1936.....	\$ 600 00
Vote 172 Mrs. Alice Morson Smith.....	600 00
Expenditures.....	<u>\$ 600 00</u>

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.\$ 5,029 16

SPECIAL

INDIAN AFFAIRS BRANCH

Vote 173 For Conservation, and development of native crafts, and to authorize, subject to the approval of the Governor in Council, the appointment of such extra temporary officers, clerks and employees as may be necessary for the purpose of this item..... 75,000 00
Expenditures.....\$ 68,341 57

The expenditures were distributed as follows:

Head Office	2,641 06
Quebec	13,773 65
Ontario	6,527 14
Manitoba	6,734 46
A Saskatchewan	27,269 60
Alberta	10,750 06
British Columbia	645 60
	<u>\$ 68,341 57</u>

This vote is to provide for expenses in connection with the maintenance and extension of co-operative effort with the Provinces to restore to the Indian population their means of subsistence and occupational opportunity by the rehabilitation and propagation of fur-bearing animals in depleted areas.

The amount expended on salaries and wages, including cost of living bonus, was \$28,170.34. As of March 31, 1945, there were 8 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus: H. R. Conn, \$3,600; W. J. Craik, \$2,400; W. K. Gordon, \$3,000; J. L. Grew, \$3,600.

Travelling expenses of \$300 or over were paid to: D. J. Allan, (included under Vote 161); H. R. Conn, \$2,447.05; W. K. Gordon, \$734.28; J. L. Grew, \$2,961.73 (including amount charged to Vote 160); R. Levesque, \$876.90.

A The amount of \$21,282.30 was expended on construction of roads, dams, dykes and other improvements to maintain necessary water levels at Red Earth, Shoal Lake and Sipanok Projects in the Province of Saskatchewan.

The Hudson's Bay Company received \$8,833.10 from this vote.

WAR

War Allotments and Expenditures

See Page	Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
CURRENT				
MINES AND GEOLOGY BRANCH				
M-39 For administration of projects financed from the War Appropriation.....	6,283 00	5,263 56		12,774 76
M-40 Investigations of petroliferous deposits and of potential petroliferous areas in Canada	115,000 00	112,494 21	34,081 13	300,734 74
M-40 *Special exploration and development work, in connection with the supply of strategic minerals.....	10,000 00	8,401 85	57,679 06	278,307 98
Bureau of Mines—				
M-41 Construction of a New Metallurgical Laboratory.....	1,571 72	291 38		228,719 66
M-41 *Construction and equipment of an extension to the Metallurgical Laboratories, Booth Street, Ottawa.....	75,000 00	24,868 89		24,868 89

See Page	Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
CURRENT—Continued				
MINES AND GEOLOGY BRANCH—Concluded				
Bureau of Mines—Concluded				
M-41				
*War Activities of the Explosives Division.....	35,000 00	30,502 04	.....	94,372 07
Metallic Minerals Division—				
M-41 Services to War Departments.....	320,000 00	276,939 47	.....	690,280 46
M-42 *Assistance to Provincial Governments in construction of transportation facilities into strategic mineral, in- cluding oil, properties.....	12,527 66	12,494 63	.....	181,795 77
M-42 Remodelling and Expansion of Plant of Abasand Oils, Limited, near McMurray, Alta.....	955,000 00	866,498 46	.....	1,633,211 30
M-42 *Funds to reimburse the Royal Cana- dian Air Force for 1944-45 vertical air survey program.....	75,000 00	51,171 25	.....	51,171 25
	1,605,382 38	1,388,925 74	91,760 19	3,496,236 88
LANDS, PARKS AND FORESTS BRANCH				
Bureau of Northwest Territories and Yukon Affairs—				
M-42 To reimburse the National Har- bours Board for the loss of their motor boat <i>Cruiser</i> and other out-of-pocket expenses incurred on behalf of the Department of Mines and Resources.....	1,465 91	1,465 91	.....	1,465 91
M-42 Expenses of Liaison Officers in con- nection with the Alaska Highway and Canol projects.....	5,000 00	4,530 69	.....	15,490 14
Dominion Forest Service—				
M-43 Internment and Prisoners of War Operations.....	35,200 00	28,505 60	.....	139,659 79
M-43 Forest Products Laboratories....	57,000 00	53,455 26	.....	133,587 08
M-43 Alternative Service Work Camps...	112,200 00	107,404 24	.....	247,735 09
M-43 Alternative Service Work Camps for the protection and conserv- ation of the forests of British Columbia.....	10,000 00	9,415 09	.....	734,892 93
National Parks Bureau—				
M-44 Alternative Service Work Camps...	169,000 00	168,096 98	.....	722,345 59
	339,865 91	372,873 77	.....	1,995,176 53
SURVEYS AND ENGINEERING BRANCH				
Geodetic Service—				
M-44 Triangulation in Newfoundland....	2,000 00	1,918 73	.....	3,684 37
M-44 Post-War Construction Program— Planning.....	106,500 00	101,461 63	.....	101,461 63
Engineering and Construction Ser- vice—				
M-44 Alternative Service Work Camps...	500 00	365 94	.....	147,924 48
M-45 Prince Rupert—Terrace—Cedarvale Highway.....	2,510,000 00	2,499,297 47	9 59	11,118,447 54
M-45 Employment of Persons of the Japanese Race and/or Japanese Nationals.....	556,000 00	510,765 94	1,641 42	3,160 159 93
M-46 Expenses of Engineers in connection with the collection of information relative to the Alaska Highway..	11,950 00	11,948 12	42	12,243 21
M-47 Post-War Construction Program— Planning.....	112,000 00	104,031 99	.....	104,242 99
Legal Surveys and Map Service—				
M-47 Air navigation charts and maps....	28,425 00	28,411 01	.....	48,168 99
M-47 Post-War Construction Program— Planning.....	4,600 00	4,590 70	.....	5,534 25
M-48 Legal Survey of Alaska Highway...	19,780 00	19,560 68	.....	19,560 68

See Page	Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
CURRENT—Concluded				
SURVEYS AND ENGINEERING BRANCH				
—Concluded				
Hydrographic Service—				
M-48 Post-War Construction Program— Planning.....	14,500 00	14,340 81		14,675 68
M-48 Payment of War Bonus to crews of Hydrographic Service Vessels operating in War Zones within dangerous waters.....	3,000 00	2,875 00		5,687 60
*Dominion Water and Power Bureau—				
M-48 Bay of Fundy Tidal Power Invest- igations.....	25,000 00	25,000 00		25,000 00
	3,394,255 00	3,324,568 02	1,651 43	14,766,791 35
IMMIGRATION BRANCH				
M-49 General Expenditures in the British Isles and Canada arising from the war.....	18,781 00	18,038 73		87,375 49
M-49 Detention of Alien Seamen who refuse to perform their regular duties.....	3,250 00	2,813 46		45,169 65
M-49 For expenditures in connection with looking after Canadian Interests abroad.....	495,000 00	492,965 06	85,995 07	855,433 38
M-49 *Grant to National Advisory Com- mittee for Children from Overseas..	55,000 00	55,000 00		183,800 00
M-49 Expenses in connection with British Evacuee Children.....	24,200 00	17,780 22		61,012 15
M-50 Repatriation of wives and dependents of members of Canadian Forces Overseas.....	135,000 00	133,108 15	78 45	194,926 05
M-50 Medical inspection of dependents of members of the Canadian Armed Forces and of the Corps of (Civilian) Canadian Firefighters Overseas.....	8,000 00	7,664 08		7,664 08
	739,231 00	727,369 70	86,073 52	1,435,380 80
Total Current.....	6,128,734 29	5,813,737 23	179,485 14	21,693,585 56
NON-CURRENT				
†Mines and Geology Branch.....			1,662 00	231,527 60
†Lands, Parks and Forest Branch.....				52,155 34
†Surveys and Engineering Branch.....				6,188 51
†Immigration Branch.....				28,305 54
Total Non-Current.....			1,662 00	318,176 99
Less: Miscellaneous War Revenues.....				5,423 83
	<u>\$ 6,128,734 29</u>	<u>\$ 5,813,737 23</u>	<u>\$ 181,147 14</u>	<u>\$22,006,338 72</u>

* Complete title is shown in following details.

† The details of these Allotments will be found in Public Accounts of previous years.

Allotment: Mines and Geology Branch—For administration of projects financed from the War Appropriation.....	6,283 00
Expenditures.....\$	5,263 56

A distribution of expenditures follows: salaries, \$4,332.79; cost of living bonus and other pay-list items, \$697.70; printing and stationery, \$33.20; sundries, \$199.87.

As of March 31, 1945, there were 3 salaried employees being paid from this account.

Allotment: Mines and Geology Branch—Investigations of petroliferous deposits and of potential petroliferous areas in Canada—P.C. 5706 of July 3, 1942, and P.C. 4138 of May 18, 1942.....

115,000 00

Expenditures.....\$ 112,494 21

A distribution of expenditures follows: salaries, \$12,436.47; cost of living bonus, \$1,351.53; field surveys and travel, \$6,019.64; payments under contracts, \$88,916.35; equipment, supplies and sundries, \$3,770.22.

As of March 31, 1945, there were 6 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of transfer (shown in parenthesis) follows. Salary rates do not include cost of living bonus. W. J. Dyck, \$2,400; H. A. Graves, \$3,000 (transferred to War Allotment—Strategic Minerals, Dec. 1); W. R. L. Sebolt, \$3,000.

Field surveys and travel include: wages, \$831.95; cost of living bonus and other pay-list items, \$158.78; travelling expenses, \$2,597.82; provisions, \$1,002.90; equipment and supplies, \$1,191.61; miscellaneous, \$236.58.

Travelling expenses of \$300 or over were paid to: S. C. Ells (included under Vote 125); W. J. Dyck, \$321.95.

Payments under contracts include: amount paid to Boyles Brothers Drilling Company Limited, for drilling in connection with investigation of tar sands in the McMurray District, Alta., \$88,338.25 (payments in 1943-44 totalled \$38,671.66); further accessories for trucks purchased in 1943-44, \$578.10.

Allotment: Mines and Geology Branch—To provide for such special exploration and development work, in connection with the supply of strategic minerals, as may be approved by the Minister of Mines and Resources on the recommendation of the Metals Controller and the Director of the Mines and Geology Branch; provided that, if such work is to be undertaken by other than the Department of Mines and Resources, it shall be under contract or agreement specifically approved by the Governor in Council.....

10,000 00

Expenditures.....\$ 8,401 85

A distribution of expenditures follows: salaries, \$6,701.48; field surveys and travel, \$648.20; purchase of equipment, \$9.75; contracts and agreements, \$800; sundries, \$242.42.

As of March 31, 1945, there were 5 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates do not include cost of living bonus. Dates of separation are shown in parentheses. H. A. Graves, \$3,600; C. W. Greenland, \$3,600 (June 1); G. Miller, \$3,600 (Apr. 7); C. E. Rodgers, \$3,900; E. A. Trevor, \$2,640.

C. E. Rodgers received travelling expenses of \$482.80.

By authority of the Governor in Council, agreements between the Dominion and various mining companies were negotiated during 1942-43 and 1943-44 under which loans amounting to \$203,371.81, \$28,083.26 and \$800 in 1942-43, 1943-44 and 1944-45 respectively were made to aid the companies in the production of strategic minerals. These loans bear interest at the rate of 3½ per cent per annum and are repayable at varying rates per ton of ore sold. The sum of \$62,586.91, including interest of \$5,423.83, was received during the present year, see Refunds of Previous Years' War Expenditures and Miscellaneous War Revenues under Special Receipts in the Revenue section hereof.

The following table shows the standing of the loans as at March 31, 1945.

Name of Borrower	Amount loaned	Interest accrued	Amount repaid	Balance
Chromite Ltd., Montreal, Que.....	82,280 54	2,970 31	85,250 85	
R. T. Gilman, Madoc, Ont.....	22,893 55	1,095 96	17,664 40	6,325 11
V. Lunde, Mayo, Yukon Territory.....	3,600 00	187 32	1,441 43	2,345 89
H. C. Miller, Madoc, Ont.....	34,304 80	2,050 03	12,592 66	23,762 17
Reliance Fluorspar Mining Syndicate Ltd., Madoc, Ont.—				
Loan No. 1.....	22,999 60	1,045 85	24,045 45	
Loan No. 2.....	15,000 00	881 09	15,881 09	
Loan No. 3.....	9,234 12	526 58	9,760 70	
Hugo A. Seaholm, Mayo, Yukon Territory.....	3,800 00	250 71	575 80	3,474 91
Trent Mining Syndicate Ltd., Trenton, Ont.....	9,850 13	612 72	1,541 62	8,921 23
	\$ 203,962 74	\$ 9,620 57	\$ 168,754 00	\$ 44,829 31

Allotment: Mines and Geology Branch—Bureau of Mines, Construction of a new Metallurgical Laboratory, P.C. 9/10576 of Nov. 19, 1942.....	1,571 72
Expenditures.....\$	291 38

A contract of \$206,000 was awarded through the Department of Public Works on December 31, 1942, to A. I. Garvock, Ltd., for the construction of a metallurgical research laboratory, Booth Street, Ottawa. Twelve progress payments totalling \$203,945.58 and a payment of \$12,255.84 for extras have been made to this firm. Expenditures to date total \$228,719.66.

The expenditure for 1944-45 was for electrical supplies.

Allotment: Mines and Geology Branch—Bureau of Mines, Construction and equipment of an extension to the Metallurgical Laboratories, Booth Street, Ottawa, including consulting engineering and design fees, P.C. 61/1185 of February 24, 1944 and P.C. 72/7746 of October 4, 1944.....	75,000 00
Expenditures.....\$	24,868 89

A distribution of expenditures follows: addition to laboratory, \$193.56; consulting engineering and design fees (paid to Singmaster and Breyer, New York, U.S.A.), \$24,665; contingencies, \$10.33.

Allotment: Mines and Geology Branch—Bureau of Mines, War Activities of the Explosives Division, including administration of the regulations governing the possession, use and sale of explosives established under the War Measures Act by Order in Council P.C. 2903 of July 4, 1940.....	35,000 00
Expenditures.....\$	30,502 04

A distribution of expenditures follows: salaries, \$24,142.08; cost of living bonus and other pay-list items, \$2,089.64; travelling expenses, \$1,949.96; equipment, supplies and sundries, \$2,320.36.

As of March 31, 1945, there were 15 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus: H. P. Kimbell, \$3,300; W. B. Paton, \$3,300; R. P. Quinn, \$2,700; N. Randall, \$2,700; D. Sharpe, \$3,600.

Travelling expenses of \$300 or over were paid to: W. B. Paton, \$391.50 (including amount paid from Vote 126); R. P. Quinn, \$369.47; D. Sharpe, \$1,092.54.

Equipment, supplies and sundries comprise: purchase of 1 motor car, \$1,938.99; laboratory supplies and equipment, \$220.17; freight and express, \$131.47; miscellaneous, \$29.73.

Allotment: Mines and Geology Branch—Bureau of Mines, Metallic Minerals Division—Services to War Departments.....	320,000 00
Expenditures.....\$	276,939 47

A distribution of expenditures follows: salaries, \$132,809.52; overtime, \$3,522.58; cost of living bonus and other pay-list items, \$10,293.28; travelling expenses, \$4,903.35; equipment and supplies, \$117,844.14; sundries, \$7,566.60.

As of March 31, 1945, there were 79 salaried employees being paid from this account, of whom 34 were paid on a prevailing rates basis. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. Salary rates do not include cost of living bonus. H. G. Battye, \$2,400; L. G. Boyd, \$2,400; W. L. Chase, \$3,300; C. A. Dube, \$2,400; H. H. Fairfield, \$3,300; A. Frumkin, \$3,000; S. C. Fultz, \$2,400 (Oct. 15); S. L. Gertsman, \$3,300; H. V. Kinsey, \$3,300; H. L. Lexier, \$3,300; N. C. MacPhee, \$3,720; I. H. MacPherson, \$2,640; F. K. McKean, \$2,820; J. W. Meier, \$3,720; H. J. Nichols, \$3,300; J. P. Ogilvie, \$2,400; R. R. Rogers, \$3,720; L. R. Russell, \$2,400; G. T. Shaw, \$3,300; T. W. Wlodek, \$3,720.

Under authority of P.C. 2/1560 of March 4, 1941, amended by P.C. 45/7841 of October 9, 1941, overtime was paid to prevailing rate employees.

Travelling expenses of \$300 or over were paid to: G. S. Farnham (included under Vote 125); H. V. Kinsey, \$357; N. C. MacPhee, \$595.68 (including amount paid from Vote 125); H. J. Nichols, \$591.05 (including amount paid by National Research Council); T. W. Wlodek, \$1,663.43.

Equipment and supplies comprise: amount paid to the Department of Public Printing and Stationery for office supplies and equipment, \$1,227.87; laboratory supplies, \$11,123.76; photographic supplies, \$1,005.04; scientific equipment, \$71,416.12; miscellaneous equipment, \$7,826.20; sundry materials and supplies, \$22,610.06; maintenance of equipment, \$2,635.09.

Sundries include: contribution to the British Columbia War Metals Research Board to assist with investigations in physical metallurgy, \$5,000 (P.C. 42/5275, July 11, 1944); freight and express, \$493.42; miscellaneous, \$2,073.18.

Suppliers receiving \$5,000 or more: Denver Equipment Co. (Canada) Limited, Toronto, \$9,390.10; Peacock Brothers Limited, Lasalle, Quebec, \$9,309.64.

Allotment: Mines and Geology Branch—To provide assistance to Provincial Governments in construction of transportation facilities into strategic mineral, including oil, properties, projects to be approved by Treasury Board from time to time as required.....	12,527 66
Expenditures.....	\$ 12,494 63

Under authority of the Governor in Council, grants to assist the provinces in improvements of roads were paid as follows: British Columbia, \$502.46; Ontario, \$466.97; Quebec, \$11,525.20.

Allotment: Mines and Geology Branch—Remodelling and Expansion of Plant of Abasand Oils, Limited, near McMurray, Alta.	955,000 00
Expenditures.....	\$ 866,498 46

Under authority of P.C. 3058, dated April 15, 1943, the Minister of Mines and Resources, on behalf of the Dominion Government, signed an agreement with Abasand Oils Limited respecting the remodelling and expansion of its plant near McMurray, Alta., and the operation thereof as a pilot or test plant for the carrying out of investigations in connection with the production of petroleum products from the tar sands.

This amount was paid to Abasand Oils Limited and the expenditure is classified as follows: salaries, \$135,909.22; wages, \$306,151.53; supplies and materials, \$140,235.80; travelling expenses, \$14,021.57; freight and express, \$43,261.60; equipment, \$178,358.78; sundries, \$48,559.96.

The Balance Sheet and Operating Statement in connection with this project will be found in Appendix 1 to this section.

Allotment: Mines and Geology Branch—To provide funds to reimburse the Royal Canadian Air Force for 1944-45 vertical air survey program, P.C. 103/7505 of September 27, 1944.....	75,000 00
Expenditures.....	\$ 51,171 25

Air survey photography performed by the Royal Canadian Air Force for the Department of Agriculture, the Department of Mines and Resources and the Province of New Brunswick was approved by the Inter-departmental Committee on Air Surveys. Payment was made to the Royal Canadian Air Force.

Allotment: Lands, Parks and Forests Branch, Bureau of Northwest Territories and Yukon Affairs—To reimburse the National Harbours Board for the loss of their motor boat <i>Cruiser</i> and other out-of-pocket expenses incurred on behalf of the Department of Mines and Resources—P.C. 47/2474 of April 10, 1945.	1,465 91
Expenditures.....	\$ 1,465 91

Payment was made to the National Harbours Board.

Allotment: Lands, Parks and Forests Branch, Bureau of Northwest Territories and Yukon Affairs—Expenses of Liaison Officers in connection with the Alaska Highway and Canol projects—P.C. 29/11348 of December 15, 1942.....	5,000 00
Expenditures.....	\$ 4,530 69

A distribution of expenditures follows: travelling expenses \$3,359.87; air transportation, \$1,034.22; sundries, \$136.60.

Travelling expenses of \$300 or over exclusive of air transportation were paid to: C. O. Hage (see Vote 128); C. K. Le Capelain (included in amount shown under Vote 141); J. S. Stewart (see Vote 128).

Allotment: Lands, Parks and Forests Branch, Dominion Forest Service—Internment and Prisoners of War Operations.....		35,200 00
Expenditures.....	\$	28,505 60

This allotment provides for the costs of direction and supervision of work performed by interned aliens and prisoners of war, in the forest experiment stations, arranged in co-operation with the Department of National Defence.

The expenditures by forest experiment stations are as follows: Acadia, \$13,303.67; Petawawa, \$4,422.48; Kananaskis, \$10,779.45; and by objects: salaries and wages, \$15,798.94; cost of living bonus, and other pay-list items, \$1,646.18; supplies and materials, \$5,955.09; equipment, \$3,360.34; sundries, including hire of horses, \$1,745.05.

Allotment: Lands, Parks and Forests Branch, Dominion Forest Service—Forest Products Laboratories		57,000 00
Expenditures.....	\$	53,455 26

This allotment provides for the costs of assistance to and co-operation with the Departments of National Defence and Munitions and Supply and various war industries by experimental work in the laboratories in Ottawa and Vancouver.

The expenditures by laboratories are: Ottawa, \$42,100.40; Vancouver, \$11,354.86; and by objects: salaries and wages, \$25,961.09; cost of living bonus and other pay-list items, \$2,830.21; travelling expenses, \$1,589.96; supplies and materials, \$2,309.03; freight, express, etc., \$333.26; equipment, \$20,224.94; sundries, \$206.77.

Travelling expenses of \$300 or over were paid to: J. B. Alexander, (included under Vote 138); J. F. Harkom, (included under Vote 138).

Allotment: Lands, Parks and Forests Branch, Dominion Forest Service—Alternative Service Work Camps.....		112,200 00
Expenditures.....	\$	107,404 24

Under authority of P.C. 10924 of December 1, 1942, as amended, camps were established to which Mennonites, Doukhobors and conscientious objectors could be assigned for alternative service. This allotment provides for the cost of operation of camps at Petawawa and Kananaskis Forest Experiment Stations in accordance with arrangements with the Department of Labour.

The expenditures by forest experiment stations are as follows: Petawawa, \$51,991.58; Kananaskis, \$55,412.66; and by objects: wages, \$46,451.23; cost of living bonus and other pay-list items, \$1,660.60; travelling expenses, \$143.52; supplies and materials, \$47,773.48; equipment, \$4,851.95; freight, express, etc., \$444.79; professional and special services, \$2,283.10; sundries, including hire of horses, \$3,795.57.

Allotment: Lands, Parks and Forests Branch, Dominion Forest Service—Alternative Service Work Camps for the protection and conservation of the forests of British Columbia		10,000 00
Expenditures.....	\$	9,415 09

Under authority of P.C. 10924 of December 1, 1942, as amended, camps were established in British Columbia to which Mennonites, Doukhobors and conscientious objectors could be assigned for alternative service. They were employed in the protection and conservation of the provincial forests, and, subsequently, also in the production of wood fuel for domestic purposes.

Agreements were made with the Province under P.C. 3369 of April 24, 1942, for 1942-43, and P.C. 2/3514 of April 29, 1943, which expired on March 31, 1944, whereby the Province was reimbursed for two-thirds of the cost of operations.

Under P.C. 50/2444 of April 5, 1944, this allotment was provided for the costs of supervision and inspection of the work which could not be completed before March 31, 1944, and for the Dominion's share of costs incurred in accordance with the agreements prior to that date but which were not presented for payment within the 1943-44 accounting period.

The expenditures are as follows: payments (to Province of British Columbia), for per diem expenses, \$8,359.41; travelling expenses, \$1,039.78; sundries, \$15.90.

Travelling expenses of \$300 or over: G. Tunstell (included under Vote 136).

Allotment: Lands, Parks and Forests Branch, National Parks Bureau—Alternative Service

Work Camps.....	169,000 00
Expenditures.....	\$ 168,096 98

Under authority of P.C. 10924 of December 1, 1942, as amended, camps were established to which Mennonites, Doukhobors and conscientious objectors could be assigned for alternative service. This allotment provides for costs of operation of camps in the National Parks in accordance with arrangements with the Department of Labour.

The expenditures by units are as follows: Head Office, \$2,117.75; Banff Park, \$60,607.49; Glacier Park, \$2,688.89; Jasper Park, \$35,279.91; Kootenay Park, \$38,660.86; Riding Mountain Park, \$28,742.08; and by objects: salaries and wages, \$78,322.20; cost of living bonus and other pay-list items, \$3,773.64; travelling expenses, \$1,156.64; equipment, supplies and materials, \$80,934.72; freight, express, etc., \$624.85; printing and stationery, \$252.16; professional and special services, \$2,241.05; sundries, \$791.72.

Travelling expenses of \$300 or over: C. K. LeCapelain (included under Vote 141).

J. G. Rattray was receiving a salary at an annual rate of \$3,600 at the date of his decease, June 14.

Allotment: Surveys and Engineering Branch, Geodetic Service—Triangulation in Newfoundland

Expenditures.....	\$ 1,918 73
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This allotment, under authority of P.C. 42/4120 of May 19, 1943, provides for cost of salaries and travelling expenses of technical personnel engaged on triangulation along the Northwest Coast of Newfoundland and on both sides of the Strait of Belle Isle.

A distribution of expenditures follows: salaries, \$1,848.24; cost of living bonus, and other pay-list items, \$70.49.

Allotment: Surveys and Engineering Branch, Geodetic Service—Post-War Construction Program—Planning

Expenditures.....	\$ 101,461 63
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A distribution of expenditures follows:

Salaries and Wages.....	23,626 28
Cost of Living Bonus and Other Pay-list Items.....	2,641 75
A Other Expenses of Field Parties.....	62,658 99
B Travelling Expenses	8,951 07
Sundries	3,583 54
	\$ 101,461 63

This allotment, under authority of P.C. 54/335 of January 19, 1944, provides for the cost of surveys and investigations required in advance to make available essential basic control for proposed mapping and engineering work.

As of March 31, 1945, there were 2 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus. V. M. Wallingford, \$2,700; D. R. Webster, \$2,580.

Wages of field parties, \$15,757, are included in this account.

A This expenditure includes: aircraft charter and fares, \$22,013.93; provisions, \$4,913.97; supplies and materials, \$3,258.09; equipment, \$17,394.03 (includes 2 new cars, \$3,588, and 2 new trucks, \$2,806.50); maintenance of equipment, \$2,514.01; rentals, \$1,707.55; freight and express, \$5,229.63; sundries, \$5,627.78.

B Travelling expenses of \$300 or over were paid to the following: G. A. Corcoran, \$648.46; T. H. Manning, \$414.15; W. H. Stilwell (included under Vote 147); W. V. Wallingford, \$409.65; and to the following: D. McMillan; R. H. Montgomery; G. S. Raley; J. L. Rannie; J. E. R. Ross and B. J. Woodruff (all included under Vote 153).

Suppliers receiving \$5,000 or more: Canadian Pacific Air Lines, Ltd., \$23,961; Keuffel and Esser, Co. of New York, \$5,580.

Allotment: Surveys and Engineering Branch, Engineering and Construction Service—Alternative Service Work Camps

Expenditures.....	\$ 365 94
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This allotment, under authority of P.C. 4019 of June 6, 1941, provides for expenditures in connection with the detention of a group eligible for military service and known as conscientious objectors.

Operations carried out on this project have been discontinued. The above expenditures are mainly in connection with closing of a camp maintained at Montreal River, Ontario, and are classified as follows: freight, express and cartage, \$144.29; workmen's compensation, \$221.65.

Allotment: Surveys and Engineering Branch, Engineering and Construction Service—

Prince Rupert—Terrace—Cedarvale Highway.....	2,510,000 00
Expenditures.....	<u>\$2,499,297 47</u>

A distribution of expenditures follows:

Salaries of Engineering Staff, etc.....	47,377 16
A Construction, Repairs and Maintenance Operations.....	2,451,920 31
	<u>\$ 2,499,297 47</u>

This allotment, under authority of P.C. 18/2057 of March 16, 1942, provides for expenditures in connection with the repair, maintenance and completion of the road running through Cedarvale and Terrace, B.C., to Prince Rupert, which will connect the Prince Rupert area with the British Columbia road system.

As of March 31, 1945, there were 4 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates do not include cost of living bonus. Dates of separation are shown in parentheses. G. D. Archibald, \$6,000 (Oct. 23); L. D. Barrett, \$2,700 (Aug. 6); W. A. Campbell, \$2,700; E. A. Gurney, \$2,700; B. L. Hatch, \$2,700; (Mar. 1); P. E. Moase, \$2,700; (Oct. 7); K. Spence, \$2,700 (Aug. 31); M. Struve, \$2,700 (July 26).

The following employees receiving salaries at annual rates of \$2,400 or over were receiving living allowances as at date of discontinuance (shown in parentheses) at rates listed: E. A. Gurney, \$720 (Oct. 31); P. E. Moase, \$720 (Aug. 31).

Wages amounted to \$14,939.30.

A Included in these expenditures are: supplies and materials, \$3,507.54; equipment, \$21,189.90; maintenance of equipment, \$2,296.39; construction of roads, \$2,247,269.88; board of engineering parties, \$7,376.62; travelling expenses, \$5,241.38; freight and express, \$121,883.33; rental of equipment, \$17,965.58; sundries, \$25,189.69.

The item construction of roads, \$2,247,269.88, comprises: adjustments for increased wage rates and cost of living bonus, \$216,135.74; contract payments for completion of construction (including payment of hold-backs), \$2,010,912.25; and sundries, \$20,221.89. The adjustments mentioned above were to compensate the contractors for substantial increases in wage rates authorized by the National War Labour Board and Western Labour Board, as well as the granting of cost of living bonus, after the contracts based on unit prices were let. Definite wage schedules were submitted with tender forms for the information of contractors when tendering, and unit prices were based thereon.

Contract payments, including wage and bonus adjustments, were made to the following:

B.C. Bridge and Dredging Company, Ltd., Vancouver.....	\$ 12,095 17
R. Campbell Contracting Company, Ltd., Vancouver.....	83,635 93
Dufferin Paving Company, Ltd., Toronto.....	99,066 09
General Construction Company, Ltd., Vancouver.....	128,470 20
Highway Construction Company, Ltd., Vancouver.....	296,766 59
McNamara Construction Company, Ltd., Toronto.....	54,068 23
Northern Construction Company and J. W. Stewart, Limited, Vancouver.....	535,322 84
Rayner Construction Company, Ltd., Toronto.....	460,362 86
Standard Paving Company, Ltd., Toronto.....	309,491 72
Tomlinson Construction Company, Ltd., Toronto.....	247,768 36

Travelling expenses of \$300 or over were paid to: G. D. Archibald, \$943.67; W. A. Campbell, \$458 (including amount paid from other War Allotments).

Suppliers receiving \$5,000 or more: D. S. Mawhinney, \$8,853.98; Timber Preservers, Ltd., \$5,834.39; Union Tractor and Equipment Co., Ltd., \$19,136.98.

Allotment: Surveys and Engineering Branch, Engineering and Construction Service—

Employment of Persons of the Japanese Race and/or Japanese Nationals..	556,000 00
Expenditures.....	<u>\$ 510,765 94</u>

A distribution of expenditures follows:

Salaries and Wages.....	139,484 50
Cost of Living Bonus and Other Pay-list Items.....	18,707 05
Remuneration of Japanese.....	172,537 65
A Supplies and Equipment.....	57,211 30
B Rentals of Lands, Buildings and Equipment.....	110,790 98
C Travelling Expenses.....	3,788 97
D Miscellaneous.....	8,245 49
	<u>\$ 510,765 94</u>

This allotment, under P.C. 25/1450 of February 24, 1942, provides for expenditures in connection with the establishment and upkeep of work camps on highway projects, for Japanese moved from the protected area of British Columbia. Headquarters administration cost \$5,245.42, and operating expenses by projects were as follows: Yellowhead-Blue River, \$102,677.44; Hope-Princeton, \$335,869.12; Revelstoke-Sicamous, \$58,449.84; Schreiber-Jackfish, \$8,524.12.

As of March 31, 1945, there were 21 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates do not include cost of living bonus. Dates of separation are shown in parentheses. D. P. Byers, \$3,600 (May 31); W. K. Gwyer, \$2,520; R. M. Martin, \$2,520; T. W. Sutherland, \$2,400 (Aug. 16); N. E. Willett, \$2,520 (transferred to War Allotment, Post-War Construction Planning, Dec. 31).

Salaries amounted to \$45,041.73, and wages, which were paid in accordance with prevailing rates in the Provinces of British Columbia and Ontario, totalled \$94,442.77.

- A Supplies and equipment cost \$127,896.39, less credits amounting to \$70,685.09 received for board.
- B This expenditure is classified as follows: road building equipment, cars, trucks and teams including wages of operators, \$109,376.23; office and storage space, \$1,414.75.
- C Travelling expenses of \$300 or over were paid to: R. M. Martin, \$1,058.86 (including amount paid from another War Allotment); N. E. Willett, \$374.60.
- D Gross expenditure was \$12,605.49, less credits amounting to \$4,360 received for medical fees. Expenditure includes freight and express, medical and hospitalization charges, telegrams, telephones, postage, etc.

Suppliers receiving \$5,000 or more: Burns & Company, Ltd., \$5,585.08; Canadian Industries Ltd., \$8,396.98; Imperial Oil Ltd., \$5,219.05; Kelly-Douglas & Company, Ltd., \$12,777.88; Swift Canadian Co., Ltd., \$12,032.86; Union Oil Company of Canada, Ltd., \$7,870.86.

Allotment: Surveys and Engineering Branch, Engineering and Construction Service—

Expenses of Engineers in connection with the collection of information relative to the Alaska Highway.....

11,950 00

Expenditures.....\$ 11,948 12

A distribution of expenditures follows:

Salaries and Wages.....	3,652 62
Supplies and Materials.....	1,405 68
A Equipment.....	3,751 06
B Travelling Expenses.....	2,848 05
Miscellaneous.....	290 71
	<u>\$ 11,948 12</u>

This allotment, under authority of P.C. 91/93 of January 7, 1944, provides for the costs of employment of 2 Canadian engineers for the collection of information relative to the maintenance of the Alaska Military Highway, by personal inspection and through co-operation with the United States authorities.

As of March 31, 1945, there were 2 salaried employees being paid from this account. They were receiving salaries at annual rates shown on that date: F. J. Clark, \$3,300; A. R. McDougall, \$3,300.

Wages amounted to \$205.96.

- A Expenditure includes the purchase of 2 new cars at a cost of \$3,747.06.
- B Travelling expenses of \$300 or over were paid to: F. J. Clark, \$776.02; C. R. Cornish (included under Vote 152); A. R. McDougall, \$1,253.04 (including amounts paid from other votes and war allotments of this Department).

Allotment: Surveys and Engineering Branch, Engineering and Construction Service—	
Post-War Construction Program—Planning	112,000 00
Expenditures	\$ 104,031 99

A distribution of expenditures follows:

Salaries and Wages.....	53,109 52
Cost of Living Bonus and Other Pay-list Items.....	5,391 48
A Supplies and Materials.....	34,136 66
B Travelling Expenses.....	5,706 45
Miscellaneous.....	5,687 88
	\$ 104,031 99

This allotment, under authority of P.C. 54/335 of January 19, 1944, provides for the cost of field surveys and investigations that are a necessary preliminary to undertaking certain projects planned for the immediate post-war period. Such projects include the widening, improving and surfacing of National Parks Highways and the building of new highways, bridges, etc.

As of March 31, 1945, there were 16 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates do not include cost of living bonus. Dates of separation are shown in parentheses. K. B. Andre, \$2,700; J. H. Brown, \$2,700 (Dec. 5); B. D. S. Chadwick, \$3,120; W. D. Martin, \$2,700; A. R. McDougall, \$3,300 (Dec. 31); G. Rankin, \$3,300; C. H. Templeton, \$2,700; F. B. Whiteley, \$2,820; N. E. Willett, \$2,700.

Wages amounted to \$15,882.87.

- A Expenditures include: provisions, \$3,363.18; supplies, \$5,559.95; scientific equipment, \$2,889.30; maintenance of equipment, \$360.60; 11 new cars, \$17,938.30; 2 new trucks, \$2,806.50; sundries, \$1,218.83.
- B Travelling expenses of \$300 or over were paid to: K. B. Andre, \$396.41 (including amount paid from Vote 165); J. H. Brown, \$459.71; R. M. Martin (included under another War Allotment); J. H. Mitchell (included under Vote 152); S. O. Roberts, \$662.30 (including amount paid from Vote 160).

Suppliers receiving \$5,000 or more: Maclin Motors Ltd., \$12,015.89.

Allotment: Surveys and Engineering Branch, Legal Surveys and Map Service—Air Navigation Charts and Maps	
Expenditures	\$ 28,425 00
	\$ 28,411 01

This allotment provides for the cost of additional staff employed especially for the compiling and drafting of air navigation charts and other maps for the Royal Canadian Air Force, and for miscellaneous office expenses in connection therewith.

A distribution of expenditures follows: salaries, \$22,302.66; cost of living bonus and other pay-list items, \$1,862.12; miscellaneous, \$4,246.23.

As of March 31, 1945, there were 20 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employee in receipt of war duties supplement is indicated by an asterisk. J. G. Attfield, \$3,120; G. A. Bennett, \$3,240; S. D. Fawcett, \$3,420; *J. F. Fredette, \$2,700.

Allotment: Surveys and Engineering Branch, Legal Surveys and Map Service—Post-War Construction Program—Planning	
Expenditures	\$ 4,600 00
	\$ 4,590 70

This allotment, under authority of P.C. 54/335 of January 19, 1944, provides for the cost of office and field investigations and surveys preparatory to extending the legal survey system in the Yukon Territory, and prior to undertaking major surveys in Indian Reserves.

A distribution of expenditures follows: salaries, \$2,776.96; travelling expenses, \$261.12; supplies and equipment, \$1,552.62.

H. C. Bingham received a salary at an annual rate of \$3,660 to February 3.

Allotment: Surveys and Engineering Branch, Legal Surveys and Map Service—Legal survey of Alaska Highway.....	19,780 00
Expenditures.....	\$ 19,560 68

A distribution of expenditures follows:

Wages	9,367 86
Cost of Living Bonus and Other Pay-list Items	440 49
A Travelling Expenses	1,036 82
B Other Expenses of Field Parties	8,715 51
	\$ 19,560 68

This allotment, under authority of P.C. 44/748 of February 8, 1944, provides for expenditures in connection with the legal survey of the Alaska Highway, westward from the most easterly intersection of the highway and of the 60th parallel boundary between British Columbia and the Yukon Territory.

As of March 31, 1945, there were 2 salaried employees being paid from this account. They were receiving salaries at annual rates shown on that date: K. F. McCusker, \$3,660; J. B. Walcott, \$3,060.

Wages amounted to \$4,002.50.

- A K. F. McCusker received travelling expenses of \$461.72.
 B This expenditure comprises: supplies, \$752.64; provisions, \$1,070.24; freight, express and cartage, \$1,340.53; equipment, \$5,483.10 (includes 2 new trucks, \$2,824.80) maintenance of equipment, \$66.25; sundries, \$2.75.

Allotment: Surveys and Engineering Branch, Hydrographic Service—Post-War Construction Program—Planning.....	14,500 00
Expenditures.....	\$ 14,340 81

A distribution of expenditures follows:

Salaries and Wages	3,825 05
Cost of Living Bonus and Other Pay-list Items	194 25
A Travelling Expenses	1,787 46
B Equipment and Supplies	6,503 00
C Sundries	2,031 05
	\$ 14,340 81

This allotment, under authority of P.C. 54/335 of January 19, 1944, provides for the cost of a hydrographic field survey of the Mackenzie River and Great Slave Lake, required in connection with post-war development in the interests of navigation.

Wages amounted to \$3,825.05.

- A Travelling expenses of \$300 or over were paid to: R. E. Hanson, and W. O. Williams, (both included under Vote 156).
 B This expenditure comprises: deck and engine supplies for vessels, \$5,500.20; provisions, \$706.25; sundry supplies, \$296.55.
 C This expenditure comprises: freight, express and cartage, \$1,399.40; repairs, \$432.46; sundries, \$199.19.

Allotment: Surveys and Engineering Branch, Hydrographic Service—Payment of War Bonus to crews of Hydrographic Service Vessels operating in War Zones within dangerous waters.....	3,000 00
Expenditures.....	\$ 2,875 00

This allotment, under authority of P.C. 37/4120 of May 19, 1943, provides for payments to the ships' officers and crews of amounts equivalent to twenty-five per cent of their basic rates of pay as a bonus for serving in dangerous waters.

Allotment: Surveys and Engineering Branch, Dominion Water and Power Bureau—To provide assistance in the investigation of tidal power possibilities of the Bay of Fundy, P.C. 5346 of July 13, 1944.....	25,000 00
Expenditures.....	\$ 25,000 00

This allotment provides funds for the Dominion Government's contribution in connection with certain surveys and investigations. Expenditures represent the amount transferred to the Open Account—Bay of Fundy Tidal Power Investigation under Deposit and Trust Accounts further on in this section.

Allotment: Immigration Branch—General Expenditures in the British Isles and Canada arising from the war.....		18,781 00
Expenditures.....	\$	18,038 73

This allotment provides for costs of special supervision of certain canals in Canada and of temporary help, air raid shelter expenses, etc., in Emigration Offices in London, England.

The cost of extra supervision at Lachine, Cardinal and Welland Canals in Canada was \$15,537.01 and is classified as follows: salaries, \$11,826.59; cost of living bonus and other pay-list items, \$1,752.06; overtime \$1,760.40; travelling expenses, \$23.53; uniforms, \$174.43. Expenditures in England amounting to \$2,501.72 are classified as follows: salaries, \$2,250.69; allowance for fire watchers, \$72.77; rent of air-raid shelters, \$157.36; sundries, \$20.90.

Allotment: Immigration Branch—Detention of Alien Seamen who refuse to perform their regular duties.....		3,250 00
Expenditures.....	\$	2,813 46

Detention expenses at the Halifax Gaol, \$2,801.46; sundries, \$12.

Allotment: Immigration Branch—For expenditures in connection with looking after Canadian Interests abroad.....		495,000 00
Expenditures.....	\$	492,965 06

In order to look after the interests of Canadian nationals, the Swiss Government was advanced \$386,120.70. Other charges to this allotment include repatriation expenses and subsistence of Canadian nationals, \$106,567.23, and sundries, \$277.13.

The Swiss Government as protecting power has received amounts totalling \$620,570.91 including the advance of \$386,120.70 referred to above. An accounting has been received for \$246,828.15, of which \$203,002.04 was classified as advances to Canadian nationals for subsistence and \$43,826.11 represented administration expenses.

During the period the United States Government was acting as protecting power, advances amounting to \$270,840 were made to that Government. This amount, together with \$4,185.57 representing sundry refunds collected by various United States Embassies in Europe, makes a total of \$275,025.57 to be accounted for. An accounting has been received for \$227,290.10 of which \$191,624.26 is classified as advances to Canadian nationals for subsistence and \$35,665.84 as administration expenses.

Advances to Canadian nationals are recovered when possible and such recoveries are credited to Special Receipts, Refunds of Previous Years' War Expenditures. The refunds in the current fiscal year amounted to \$85,995.07 bringing the total as at March 31, 1945, to \$215,943.38.

All amounts are stated in Canadian dollars.

Allotment: Immigration Branch—Grant to National Advisory Committee for Children from Overseas, to supplement funds the Committee has obtained by public appeal, the same to be expended by the Committee through the Provinces or otherwise as necessary, for the placement, care, welfare and protection of children from overseas; provided that an accounting, covering expenditures from such grant and certified by the appropriate officer of the Committee, shall be made to the Chief Treasury Officer, Immigration Branch, Department of Mines and Resources.....		55,000 00
Expenditures.....	\$	55,000 00

The accounts of this Committee are audited by the Auditor General of Canada and his report in this connection covering the period ended March 31, 1945, will be found in Appendix 2 to this section.

Allotment: Immigration Branch—Expenses in connection with British Evacuee Children.....		24,200 00
Expenditures.....	\$	17,780 22

The purpose of this allotment is to provide for costs of carrying out the provisions of P.C. 3869 of August 13, 1940; which stipulates that the Immigration Branch of the Department of Mines and Resources shall have general administration in Canada of the distribution, care and welfare of children evacuated from the United Kingdom. The Order in Council also authorizes the establishment of a National Advisory Committee for Children from Overseas.

A distribution of expenditures follows: travelling expenses of officials, \$477.57; rail transportation and meals for children, \$17,230.01; sundries, \$72.64.

Allotment: Immigration Branch—Repatriation of wives and dependents of members of Canadian Forces Overseas.....		135,000 00
Expenditures.....	\$	133,108 15

This allotment provides for expenditures in connection with the repatriation, under authority of P.C. 5095 of June 15, 1942, of wives and dependents of members of the Canadian Forces overseas. Ocean and rail fares amounted to \$132,887.65 and administration expenses to \$220.50.

Allotment: Immigration Branch—Medical Inspection of Dependents of members of the Canadian Armed Forces and of the Corps of (Civilian) Canadian Firefighters Overseas		8,000 00
Expenditures.....	\$	7,664 08

This allotment provides for the payment, under authority of P.C. 7318 of September 21, 1944 and P.C. 9029 of November 30, 1944, of fees for medical examination of dependents of members of the Canadian Armed Forces Overseas and of the Corps of (Civilian) Canadian Firefighters for the United Kingdom, who are proceeding to Canada.

ADJUSTING ENTRIES

WRITE DOWN OF ASSETS

Seed Grain and Relief Accounts—An Act respecting certain debts due to the Crown, c. 51, 1926-27	\$	36,006 17
--	-----------	------------------

This item is the offset to a similar amount reported under the heading of Revenue (see page M-5). The entry covers the amount written off during the year from outstanding advances for Seed Grain and Relief under authority of individual Orders in Council. The status of these advances is shown under Non-Active Assets (see below).

Expenditures for other Departments

Services were rendered and work performed by the Mines and Geology Branch of this Department, the expenditures for which were charged to the appropriations or war allotments of other Departments in the amounts indicated: Department of Fisheries, \$27,385.34; Department of Munitions and Supply, \$593,032.35; sundry departments, \$1,986.73.

Comparative Statement of Accounts Receivable

	March 31, 1945	March 31, 1944
Current Year.....	28,762 10	90,698 76
Previous Years—Collectable	4,348 40	1,182,139 36
—Uncollectable	49,870 34	51,126 92
	\$ 82,980 84	\$ 1,323,965 04

Items of \$1,000 or over in Previous Years—Uncollectable: Chas. Delagrave, \$1,387.90; A. H. Lomas, \$15,769.58; Phoenix Lumber Co., \$6,641.84; Thomas A. Richardson, \$1,633.49; C. B. Savage, \$3,542.11; Estate of Alex. Smith, \$1,859.51.

[8a] Non-Active Assets

	Dr. Balance Apr. 1, 1944	Charges	Credits	Dr. Balance Mar. 31, 1945
Seed Grain and Relief—Department of Mines and Resources	\$ 275,034 38		\$ 36,006 17	\$ 239,028 21

The credit is the amount written off to Consolidated Deficit Account during this year under authority of Section 1, c. 51, 1926-27, an Act respecting the Apportionment and Adjustment of Seed Grain Advances. The balance as at March 31, 1945, represents that portion of the principal outstanding on seed grain and relief advances issued prior to 1926, which is considered as a Non-Active Asset (see page M-51 for status of advances regarded as Active Assets).

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1944	Receipts	Disbursements	Dr. Balance Mar. 31, 1945
<i>Miscellaneous—</i>				
A Seed Grain and Relief Advances—Department of Mines and Resources.....	2,356,929 48	73,735 20	3,041 50	2,286,235 78
B Advances for assistance to Indians	2,715 37	7,893 56	8,276 37	3,098 18
C Empire Settlement Scheme—Advances	117,964 90	90 86	55 12	117,929 16
	<u>\$2,477,609 75</u>	<u>\$ 81,719 62</u>	<u>\$ 11,372 99</u>	<u>\$2,407,263 12</u>

A Receipts consist of collections of principal and the disbursements are the payments to provinces of 50 per cent share of collections in accordance with agreements.

The balance as at March 31, 1945, represents that portion of the principal outstanding on seed grain and relief advances issued prior to 1926, which is considered as an Active Asset (see page M-50 for status of advances regarded as Non-Active Assets).

B This account is operated under the authority of Section 94b of the Indian Act. Under the Act, the Superintendent General is empowered to make loans to Indian Bands, groups of Indians or individual Indians, under regulations established by the Governor in Council. The purpose is to render assistance in agricultural and handicraft pursuits. The loans outstanding may at no time exceed \$350,000.

Interest collections of \$6,697.26 and covering the period from January 1, 1939 to March 31, 1945, are shown in Indian Affairs revenue as Return on Investments.

C This account represents the outstanding balance of the Canadian Government's share of passage loans furnished to migrants under the Empire Settlement Act 1922, on a shareable basis with the United Kingdom. As the scheme is now terminated, the 1944-1945 transactions consist only of repayments by the individuals to the Dominion Government and reimbursement of the Government of the United Kingdom for its share of these repayments.

[9] Floating Debt

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Outstanding Cheques and Warrants—</i>				
Outstanding Imprest Account Cheques—Surveys and Engineering Branch		\$ 319 93	\$ 18 08	\$ 301 85

At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and deposited herein. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Miscellaneous—</i>				
A Contractors' Securities—Cash, Mines and Resources	100,190 02	7,583 37	54,795 96	52,977 43
B Public Administrator—Districts of Franklin and Keewatin, Northwest Territories.....	197 85			197 85
C Land Assurance Fund	19,111 16	717 38		19,828 54
D Liquor Profits—Northwest Territories	265,326 13	90,420 30	16,649 88	339,096 55
E Lake Minnewanka Project	332 37	2,850 00	2,850 00	332 37
F Bay of Fundy Tidal Power Investigations .		50,000 00	35,000 00	15,000 00
G Indian Trust Funds	15,793,184 47	2,046,068 45	1,201,601 55	16,637,651 37
	<u>\$ 16,178,342 00</u>	<u>\$ 2,197,639 50</u>	<u>\$ 1,310,897 39</u>	<u>\$ 17,065,084 11</u>

A Under Section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1944-45, bonds so held in respect of the Department of Mines and Resources amounted to \$437,500.

- B This account is maintained for W. M. Cory, Solicitor in the Department, who is Public Administrator and Official Guardian for the Districts of Franklin and Keewatin, Northwest Territories.
- C This fund was created under authority of the Land Titles Act c. 118, R.S., to indemnify title holders who have suffered loss because of mis-descriptions in titles, and from other causes specified in the Act. Fees are collected from the parties who register deeds with the Registrars of Land Titles in the Northwest Territories and the Yukon. Interest is added to the fund annually, the present rate being 3 per cent. The receipts consisted of fees, \$144.05, and interest, \$573.33. Over a long period of years, no claims for compensation have been paid from the fund.
- D Net revenues from the sale of liquor in the Northwest Territories is credited to this account and disbursements are made for territorial purposes in accordance with the Territorial Liquor Ordinance of April 27, 1939, as amended. The Province of Saskatchewan acts as territorial liquor agent and operates stores at Fort Smith and Yellowknife. After deduction of certain agreed costs, the net receipts are forwarded to the Receiver General. Receipts are: liquor profits, Fort Smith store, \$52,988.13; liquor profits, Yellowknife store, \$36,404.66; fines, \$695. Disbursements are: grant for road-building, \$5,000; travelling expenses, \$3,701.15; purchase of fire-fighting equipment, \$3,524.38; services of geographers, \$3,223.93; allowances, \$480; miscellaneous payments, \$387.91.
- E Funds advanced by the Calgary Power Company for payment of fees and expenses of a consulting engineer, a landscape consultant and an inspecting engineer, in connection with construction and operation of a dam for the storage of a limited amount of the waters of the Cascade River and Devil's Creek in Lake Minnewanka (P.C. 7382 of December 13, 1940) were credited to this account.
- F The sum of \$25,000 was advanced by the Provinces of New Brunswick, Nova Scotia and Prince Edward Island jointly, and an equal amount was provided by the Dominion Government, as represented by the Department (see page M-48), and credited to this account, to meet expenditures incurred in connection with the investigation by H. G. Acres and Company, Niagara Falls, Ont., of tidal power possibilities of the Bay of Fundy at the confluence of the Petitcodiac and Memramcook Rivers in the Province of New Brunswick, in accordance with the terms of P.C. 5346 of July 13, 1944. Disbursements represent payments to the above company.
- G The Indian Trust Funds represent moneys belonging to the Indian Bands throughout Canada. Receipts cover: earned interest, land rentals, land sales, mining dues, timber royalties, oil land rentals and fines, and a grant of \$8,000 from the statutory vote, Indian Annuities to assist in the payment of the Robinson Treaty annuities. Disbursements comprise capital and interest distribution, improvements to Indian Reserves, upkeep of Band property and general assistance to Indians.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
A. Pay-list Deductions—Mines and Geology ..	20 00	6,639 72	6,659 72	
A. Pay-list Deductions—Surveys and Engineering Branch		53,624 76	53,624 76	
B. Distressed Canadian Nationals Outside of Canada	12,400 01	29,890 43	6,335 02	35,955 42
	<u>\$ 12,420 01</u>	<u>\$ 90,154 91</u>	<u>\$ 66,619 50</u>	<u>\$ 35,955 42</u>

A Deductions for Income Tax and War Savings Certificates from the salaries of certain employees not paid by Central Pay Office, are credited to these accounts pending transmittal to the department or agency concerned.

B This account represents deposits received from interested organizations or relatives, to provide for relief of Canadian nationals in Enemy or Enemy controlled territories. Funds appropriated by Parliament, from which disbursements for this purpose are made, are recouped from this account.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
A. Unclaimed Cheques Suspense—Mines and Resources	494 34	63 58		557 92
B. Immigration Guarantee and Special Funds...	567,113 05	213,664 89	345,454 26	435,323 68
	<u>\$ 567,607 39</u>	<u>\$ 213,728 47</u>	<u>\$ 345,454 26</u>	<u>\$ 435,881 60</u>

A All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue are credited to this account.

B This account represents fines, cash bonds, deposits, etc., collected under the Immigration and Chinese Immigration Acts and held in suspense pending final disposal either by refund to the original depositors or forfeiture to the Government.

1944-45
PUBLIC ACCOUNTS

PART II
M

DEPARTMENT OF MINES AND RESOURCES

APPENDICES

Appendix 1

ABASAND OILS LIMITED FOR TREATMENT OF BITUMINOUS SANDS*

Balance Sheet as at March 31, 1945

ASSETS		LIABILITIES	
Fixed Assets—		Dominion of Canada—	
Mining Property, etc., (as per		Acquisition of Assets as per contra.	1 00
Section 2 of Agreement).....	1 00	Department of Mines and Resources—	
Buildings and Structures.....	1,121,263 76	Treasury advances.....	1,734,000 00
Less—Reserve for depreciation.....	20,950 70	Less—Revenue remitted to Receiver General (as per section 8 of agreement).....	15,411 42
	1,100,313 06		1,718,588 58
Machinery and Equipment....	200,133 28	Current Liabilities—	
Less—Reserve for Depreciation.....	31,623 49	Accounts Payable.....	12,017 50
	168,509 79	Salaries and Wages Payable.....	11,444 55
Total Fixed Assets.....	1,268,823 85	Unemployment Insurance.....	204 12
Current Assets—		Total Current Liabilities.....	23,666 17
Cash			
In Bank (less outstanding			
cheques).....	85,377 28		
On hand (Petty Cash).....	35 00		
Accountable advances (Personal).....	85,412 28		
Accounts Receivable.....	1,000 00		
Less—Reserve for Doubtful			
Accounts.....	278 85		
	1,047 33		
Inventories, at cost, as determined and certified by the Management—			
Commissary.....	2,542 06		
Cookhouse.....	1,672 15		
Fuel and Oil.....	1,634 14		
Returnable Containers.....	1,728 86		
Lumber and Logs.....	1,132 96		
Materials, Supplies, Spare Parts.....	96,455 51		
Goods in Process.....	14,657 15		
Finished Goods.....	9,960 55		
	129,783 38		
Other Current Assets—			
Ice.....	303 73		
Power House Coal.....	3,660 00		
Total Current Assets.....	3,963 73		
	221,206 72		

Deferred Charges—	
Unexpired Insurance.....	4,841 76
Workmen's Compensation.....	3,420 77
Other Deferred Charges—	
Mine Development.....	29,266 62
Exploration.....	550 17
Dismantling Old Plant.....	7,703 06

Total Deferred Charges.....45,782 38

Deficit—	
Balance at April 1, 1944—credit.....	6 62
Adjustment of Inventory—debit.....	868 31

Net Loss for year ending March 31, 1945.....861 69

Total Deficit as at March 31, 1945.....206,442 80

\$ 1,742,255 75

\$ 1,742,255 75

I hereby certify that the above statement has been examined and is in agreement with the books and records of the above Company.

T. G. WILLIS,

Treasury Officer.

*Located at Fort McMurray, Alberta, and managed and operated on behalf of His Majesty by Abasand Oils Limited under agreement dated April 1, 1943.

We hereby certify that the above Balance Sheet shows a true and correct view of the state of the Project's affairs as at March 31, 1945, to the best of our knowledge and belief and in accordance with the books of the Project.

ABASAND OILS LIMITED

K. W. BARNES,

Office Manager.

GEORGE B. WEBSTER,

Vice President and Managing Director.

ABASAND OILS LIMITED PLANT FOR TREATMENT OF BITUMINOUS SANDS—Continued

Operating Statement for the fiscal year ending March 31, 1945

Gross Sales		18,673 36
Deduct—		
Inventories of Work in Process and Finished Goods as at April 1, 1944	2,328 02	
Materials—		
Inventory as at April 1, 1944	1,550 50	
Purchases (less Discounts)	34,729 57	
	<hr/>	
	36,280 07	
Less—Inventory as at March 31, 1945 (Diluent)	7,005 64	
	<hr/>	
		29,274 43
Supplies		7,810 80
Productive Labour		36,811 39
Plant Expense—		
Non-Productive Labour	2,066 27	
Salaries—Plant	11,875 00	
Power and Light	13,204 20	
Steam and Heat	29,498 32	
Mining, Hauling, etc.	33,381 67	
Repairs and Maintenance—Machinery	6,260 45	
Laboratory Expense	7,332 91	
Miscellaneous	5,869 79	
	<hr/>	
		109,488 61
Depreciation—		
Building and Structures		20,950 70
	<hr/>	
		206,663 95
Less—Inventories of Work in Process and Finished Goods as at March 31, 1945		15,974 91
	<hr/>	
Cost of Goods Sold		190,689 04
Selling Expense—		
Salaries	674 93	
Shipping Expense	301 07	
	<hr/>	
		976 00
Administrative Expense—		
Salaries—General Office	5,429 67	
Telephones, Telegrams and Postage	381 26	
Light and Heat—General Office	970 45	
Depreciation—Office Equipment	248 50	
Share Management Expense	2,467 60	
Miscellaneous—General Office Expense	591 55	
	<hr/>	
		10,089 03
	<hr/>	
		201,754 07
Operating Loss		183,080 71
Deduct—		
Other Income:		
Interest and Discounts Received		901 86
Rents		3,390 79
Profit on Commissary (4 months only)		406 31
Miscellaneous		28 50
	<hr/>	
		4,727 46
	<hr/>	
		178,353 25

ABASAND OILS LIMITED PLANT FOR TREATMENT OF BITUMINOUS SANDS—Concluded

Add—

Other Charges:

Corporate Expense	1,126 80
Fire Insurance	3,833 23
Taxes	7,380 81
Loss on Cookhouse (4 months only)	4,642 21
Loss on Staffhouse (4 months only)	647 04
Loss on Junior Mess (4 months only)	524 12
Bad Debts, Provision for	278 85
Loss Resale Horse & Harness	123 59
Loss Re Truck Wrecked (written off)	2,026 77
Cost Staffhouse Maintenance	227 84
Cost Townsite Maintenance	6,416 60
	<u>27,227 86</u>

Net Loss for Year \$ 205,581 11

Appendix 2

NATIONAL ADVISORY COMMITTEE FOR CHILDREN FROM OVERSEAS

Statement of Receipts and Disbursements April 3, 1944 to March 31, 1945

Balance in Bank, April 3, 1944	18,301 96
Receipts—	
Grants and Donations	
Dominion Government	55,000 00
Independent Order of Oddfellows Grand Lodge of Ontario	5,000 00
	<u>60,000 00</u>
Total	78,301 96
Disbursements—	
Payments to Provinces	57,305 86
Expenses of children, pending embarkation	92 10
	<u>57,397 96</u>
Balance in Bank, March 31, 1945	<u>\$ 20,904 00</u>

Certified correct.

J. M. BYERS,
Secretary.

The above statement of receipts and disbursements of the National Advisory Committee for Children from Overseas for the period April 3, 1944, to March 31, 1945, has been examined and audited under my direction and I certify that the statement is in agreement with their books and records and that the disbursements have been made in accordance with Sections 2(a) and 5 of Order in Council, P.C. 3869 of August 13, 1940, and likewise in accordance with Order in Council, P.C. 1866 of March 24, 1941.

WATSON SELLAR,
Auditor General of Canada.

Summarized Statement of Receipts and Disbursements from inception,
September 4, 1940 to March 31, 1945

Receipts—

Grants from Dominion Government	183,800 00	
Donations:		
The Independent Order of Oddfellows, Grand Lodge of Ontario	42,800 00	
The General Public	27,496 87	
Grant from Children's Overseas Reception Board	2,409 59	
Exchange on Cheques	30	
		256,506 76

Disbursements—

Grants to Provinces, less refunds	231,965 99	
Grants to Montreal Council of Overseas Children	2,169 62	
Grant to Canadian Welfare Council	1,000 00	
Hospitalization expenses paid direct	204 32	
Office expenses of National Advisory Committee	470 73	
Expenses of children pending embarkation	92 10	
		235,602 76

Balance in Bank March 31, 1945	\$ 20,904 00
--------------------------------------	--------------

Summarized Statement of Disbursements to Provinces

Province	1940-44	1944-45	Total	Refunds
Alberta	7,573 44	3,062 50	10,635 94	
British Columbia	21,642 89	6,887 76	28,530 65	753 60
Manitoba	17,110 70	5,518 29	22,628 99	
New Brunswick	4,859 15	1,866 96	6,726 11	
Nova Scotia	10,285 32	2,982 17	13,267 49	200 00
Ontario	68,305 01	13,746 55	82,051 56	
Prince Edward Island	5,178 50	617 03	5,795 53	
Quebec	23,826 66	20,801 17	44,627 83	
Saskatchewan	16,832 06	1,823 43	18,655 49	
	\$ 175,613 73	\$ 57,305 86	\$ 232,919 59	\$ 953 60

1944-45
DEPARTMENT OF
PUBLIC ACCOUNTS

PART II

MA

DEPARTMENT OF MUNITIONS
AND SUPPLY

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF MUNITIONS AND SUPPLY

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:

Ordinary.	2,756,300 63
War.	215,844,257 22

\$218,600,557 85

Revenues—

[8b] Consolidated Deficit Account:

Ordinary.	446,833 80
Special Receipts.	257,544,227 53
Other Credits.	7,143,065 95

\$265,134,127 28

Receipts and Disbursements—Open Accounts

[3] Loans and Advances—

To Sundry Government Agencies (Cr.)	30,784,318 85
To United Kingdom and Other Governments. (Cr.)	73,976,608 98
Miscellaneous.	7,975,559 97
[7] Sundry Suspense Accounts. (Cr.)	2,042,993 88

(Cr.)\$ 98,828,361 74

[9] Floating Debt (Dr.)	699,963 88
[10] Deposit and Trust Accounts.	1,774,441 72
[12] Deferred Credits. (Dr.)	18,713 45
[13] Sundry Suspense Accounts.	23,774,166 57
[15] Reserves for Certain Contingent Liabilities.	31,022,663 17

\$ 55,852,594 13

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page MA—10.

GENERAL COMMENTS

During the year, certain powers, duties and functions vested in the Minister of Munitions and Supply were transferred by P.C. 7995 of October 13, 1944 (supplemented by P.C. 8368 of October 30, 1944) to the Minister of Reconstruction. Included in such transfer were the powers, duties and functions in respect of the disposal and allocation of war materials and other assets no longer required in the prosecution of the war, either through the Crown Assets Allocation Committee or War Assets Corporation.

Therefore, when the Department of Munitions and Supply transfers surplus assets to the Department of Reconstruction, it clears its records (at cost) and is relieved of subsequent responsibility, both accounting and otherwise.

In reporting expenditures chargeable to this Department, consideration has been given to agreements between the Minister of Munitions and Supply and the Governments of the United Kingdom and of the United States with respect to refraining from the publication of information which might be of value to the enemy.

Because of the nature of the expenditures made from year to year, it is felt that the cumulative picture is of equal, and perhaps of more, importance than the current one. Since the appropriation and allotment accounts deal only with the current situation, a balance sheet presentation has been included (see page MA—16) which summarizes the expenditures from commencement of the war to March 31, 1945. It will be noted, though, that certain aspects of the information contained in the supporting schedules thereto supplement the details given in the appropriation and allotment accounts.

During the year, certain adjustments were made in the accounts to include the Deficits, Surpluses and Reserves of the various Crown Companies and Crown Plants—Government Operated. Since their final statements were not received until after the date upon which the books of the Dominion were closed for the fiscal year 1944-45, these adjustments were based on information appearing in the latest Interim Financial Statements previously submitted by the respective Plants.

There are five Appendices attached to this Section, commencing at page MA-15. The first contains the departmental balance sheet and supporting schedules; the second, list of certain salaries and travelling expenses of Departmental staff; the third, lists of payments and receipts of \$10,000 or over; the fourth, balance sheets and operating statements, certified by the Auditor General of Canada, of Crown Companies operated under agreements with the Minister; the fifth, balance sheets and operating statements of the Dominion Arsenals at Lindsay and Quebec.

REVENUES

Comparative Summary

	1944-45	1943-44
Ordinary Revenue—		
A Return on Investments.....	444,787 95	90,560 97
B Privileges, Licences and Permits.....	2,045 85	2,218 65
Refunds of Expenditure.....		983 63
Total Ordinary.....	446,833 80	93,763 30
Special Receipts and Other Credits—		
C Refunds of Previous Years' War Expenditures.....	220,830,529 23	15,452,233 92
D Sale of Surplus War Assets.....	1,644,087 92	6,071,268 93
E Miscellaneous War Revenues.....	35,069,610 38	43,818,818 30
Write-up from Consolidated Deficit Account of Expenditures on certain Plant and Equipment previously charged to War Appropriation.....		53,447,641 49
F Asset Value of Property Disposed of under Lease-Purchase Option Agreement previously charged to War Appropriation.....	7,143,065 95	
Grand Total.....	<u>\$265,134,127 28</u>	<u>\$118,883,725 94</u>

Details

Ordinary Revenue—

A Return on Investments: Atlas Plant Extension, Ltd., to March 29, 1945, \$363,104.48; Dominion Steel and Coal Corporation, Ltd., to March 31, 1945, \$56,792.30; Town of Liverpool, N.S., to December 9, 1944, \$447.93; Shawinigan Water and Power Company, \$206.64; miscellaneous coal companies, \$24,236.60.....	444,787 95
Interest on Loans to Crown companies and other corporations.....	
B Privileges, Licences and Permits.....	2,045 85
House rentals (Dominion Arsenals, Quebec and Lindsay).....	
Total Ordinary.....	446,833 80

Special Receipts and Other Credits—

C Refund of Previous Years' War Expenditures:	
(i) Miscellaneous refunds from contractors, in connection with cost audits, voluntary refunds, renegotiation of contracts, and special discounts where the basis of settlement precludes distribution to individual contracts.....	9,120,667 69
(ii) Net Production refunds from pre-financed plants (for details see "Investment in Production Assets" page MA-9).....	206,145,654 74
(iii) Amortization of capital expenditure in connection with the Cargo Ship program.....	946,222 00
(iv) Miscellaneous refunds of previous years' expenditures: Allied War Supplies Corporation, \$17,042.64; Canadian Fairbanks-Morse Co., Ltd., \$15,614.35; DeHavilland Aircraft of Canada Ltd., \$10,137.11; Dominion Foundries and Steel Ltd., \$23,952.74; John Inglis Co., Ltd., \$4,390,251.89; United Kingdom Government, \$74,541.13; Wartime Shipbuilding Ltd., \$31,731.60; sundry receipts under \$10,000 each, \$54,713.34.....	4,617,984 80
D Sale of Surplus War Assets.....	1,644,087 92

E Miscellaneous War Revenues:

(i)	Net revenue derived from the operation of government-owned companies and Crown plants: Aero Meters, Limited, \$166,131.68; Canada Strip Mill, Ltd., \$5,985,974.73; Citadel Merchandising Co., Ltd., \$196,700.89; Cutting Tools and Gauges, Ltd., \$40,947.55; Melbourne Merchandising, Ltd., \$689,411.31; Park Steamship Co., Ltd., \$20,459,732.66; Polymer Corporation, Ltd., \$1,240,908.34; Quebec Shipyards, Ltd., \$26,193.04; Veneer Log Supply, Ltd., \$70,861.46; Wartime Housing, Ltd., \$2,568,603.14	31,445,464 80
(ii)	Net revenue from the sale of gasoline ration books.....	1,581,411 33
(iii)	Rental of buildings and equipment (including tank cars): Algoma Steel Corporation, \$209,841.12; Boeing Aircraft of Canada, Ltd., \$47,170.35; Canadian General Transit Co., Ltd., \$114,241.08; Canadian Pratt & Whitney Aircraft, Ltd., \$13,931.20; Consolidated Mining & Smelting Co. of Canada, Ltd., \$65,806.20; Fairchild Aircraft, Ltd., \$101,109.47; Hayes Steel Products, Ltd., \$351,937.83; St. Catharines Steel Products, Ltd., \$23,400; Shawinigan Chemicals, Ltd., \$14,441.76; sundry receipts under \$10,000 each, \$22,533.27.....	963,512 28
(iv)	Return on plant investment and working capital loans: Atlas Plant Extension, Ltd., \$486,545.01; Atlas Steels, Limited, \$5,375.60; Hayes Steel Products, Ltd., \$169,627.45; St. Maurice Power Corporation, \$29,712.44; Shawinigan Water and Power Company, \$23,166.78.	714,427 28
(v)	Net revenue from the operation of chartered vessels.....	207,695 17
(vi)	Revenue from sale of scrap, Transit Controller's Registration Fees, and Miscellaneous (less licence fees refunded to scrap dealers, \$20,800).....	157,099 52
F	Asset values of properties disposed of under lease-purchase option agreement previously charged to War Appropriation: Algoma Steel Corporation, \$6,426,319.89; Atlas Steels, Limited, \$716,746.06.	7,143,065 95
Grand Total.....		\$265,134,127 28

Certified correct.

B. G. McINTYRE,
Comptroller of the Treasury.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
MA-5	Stat.	Salary of Minister, Salaries Act, c. 182, R.S., as amended by c. 7, 1939.....	10,000 00	10,000 00	10,000 00
MA-5	Stat.	Motor Car Allowances to Minister, Appropriation Act, No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
MA-5	Stat.	Refunds of Previous Years' Revenue, Consolidated Revenue and Audit Act, 1931, c. 27, sec. 33.....	4,500 00	4,500 00	
SUPERANNUATION AND RETIREMENT BENEFITS					
MA-5	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	2,770 00	2,770 00	2,150 00
COAL SUBSIDIES AND SUBVENTIONS					
MA-5	Stat.	Subsidies under the Domestic Fuel Act, c. 52, 1927.....	46,501 86	46,501 86	53,284 72
MA-5	Stat.	Subsidy payments under an Act to place Canadian coal used in the manufacture of iron and steel on a basis of equality with imported coal, c. 6, 1930.....	351,154 97	351,154 97	290,171 45
MA-5	174	Dominion Fuel Board, Administration and Investigations.....	32,120 00	26,870 79	25,907 76
MA-6	175	Payments in connection with the movements of coal under conditions prescribed by the Governor in Council.....	4,500,000 00	2,312,503 01	1,795,746 33
Total Ordinary.....			4,949,046 83	2,756,300 63	2,179,260 26
WAR					
MA-6		Departmental Administration.....	9,500,000 00	8,841,606 68	9,956,725 00
MA-7		Expansion of Industry.....	207,550,893 71	207,002,650 54	677,804,369 68
Total War.....			217,050,893 71	215,844,257 22	687,761,094 68
Grand Total.....			\$221,999,940 54	\$218,600,557 85	\$689,940,354 94

Salary of Minister, Hon. C. D. Howe, Salaries Act, c. 182, R.S., as amended by c. 7, 1939...	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	\$ 2,000 00

Refunds of Previous Years' Revenue, Consolidated Revenue and Audit Act, 1931, c. 27, sec. 33.....	\$ 4,500 00
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The above amount represents refunds to scrap dealers of licence fees deposited to Ordinary Revenue—Privileges, Licences and Permits in the fiscal year 1942-43.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	\$ 2,770 00
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COAL SUBSIDIES AND SUBVENTIONS

Subsidies under the Domestic Fuel Act, c. 52, 1927.....	\$ 46,501 86
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Subsidies of \$10,000 or over, were paid to the following company at \$1 per net ton of Canadian coal used in the production of coke sold for domestic use: British Columbia Electric Power and Gas Co., Ltd., \$32,830.49.

Subsidy payments under an Act to place Canadian coal used in the manufacture of iron and steel on a basis of equality with imported coal, c. 6, 1930.....	\$ 351,154 97
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Subsidies of 49½ cents per net ton on bituminous coal mined in Canada and converted into coke and used in the smelting of iron and in the manufacture of steel ingots or castings were paid to the Dominion Steel and Coal Corporation, Limited, Sydney, Nova Scotia.

Vote 174 Dominion Fuel Board, Administration and Investigations

	Estimates	Allotments	Expenditures
Salaries.....	23,280 00	23,280 00	21,887 41
Cost of Living Bonus and Other Pay-list Items.....	3,840 00	4,840 00	4,636 56
Printing and Stationery.....	1,000 00	1,000 00	
Travel (Field Studies).....	1,000 00	1,000 00	324 82
Sundries.....	3,000 00	2,000 00	22 00
	<u>\$ 32,120 00</u>	<u>\$ 32,120 00</u>	<u>\$ 26,870 79</u>

As of March 31, 1945, there were 9 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements: J. R. Cox, \$4,080; T. Marshall, \$3,600; F. G. Neate, \$5,400; C. L. O'Brien, \$3,900.

Vote 175 Payments in connection with the movements of coal under conditions prescribed

by the Governor in Council.....	4,500,000 00
Expenditures.....	<u>\$2,312,503 01</u>

Subventions amounting to \$10,000 or over were paid to the following: British Columbia Power and Gas Co., \$12,021.09; Canadian Collieries (Dunsmuir), Ltd., \$22,715.62; Canadian National Railways, \$364,656.47; Canadian Pacific Railway Co., \$141,219.39; Crow's Nest Pass Coal Co., \$11,209.54; Dominion Coal Co., Ltd., \$1,740,672.79; Sydney and Louisburg Railway Co., \$19,127.03.

WAR**War Allotments and Expenditures**

See Page	Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
CURRENT				
MA-6 Departmental Administration..	9,500,000 00	8,841,606 68	168,664 97	34,767 841 24
MA-7 Expansion of Industry.....	207,550,893 71	207,002,650 54	.....	1,879,650,818 61
	217,050,893 71	215,844,257 22	168,664 97	1,914,418,659 85
Unallocated refunds and other credits.....	.....	.....	264,518,628 51	387,530,418 13Cr.
	<u>\$217,050,893 71</u>	<u>\$215,844,257 22</u>	<u>\$264,687,293 48*</u>	<u>\$1,526,888,241 72</u>

* For details see Revenues Section hereof.

Allotment: Departmental Administration.....	9,500,000 00
Expenditures.....	<u>\$8,841,606 68</u>

A distribution of expenditures follows:

A Travelling Expenses and Living Allowances.....	705,315 85
B Salaries.....	6,958,430 99
Advertising.....	2,372 80
C Telephone, Telegraph and Postage.....	571,942 95
D Printing, Stationery, Equipment and Supplies.....	341,784 43
Freight, Cartage and Express.....	22,748 77
Professional and Special Services and Expenses.....	51,975 90
E Rent, Light and Heat.....	50,489 92
F Miscellaneous General.....	62,292 62
G Miscellaneous Recoverable.....	74,252 45
	<u>\$8,841,606 68</u>

A B See Appendix 2 for list of employees receiving salaries at the annual rate of \$2,400 or over, travelling expenses where the amount was \$300 or over, living allowances, etc.

The comments below excepting "E" and "G" relate to suppliers receiving \$10,000 or more.

C Bell Telephone Co. of Canada, Ltd., \$201,755.22; Canadian National Telegraphs, \$96,003.25; Canadian Pacific Railway Co., Communications Dept., \$127,613.28; Dominion Government, Post Office Department, \$52,387.37; North American Telegraph Company, \$16,268.22.

D Department of Public Printing and Stationery, \$331,788.37.

E Payments in respect of the London, Eng., office, made through the High Commissioner's Office, amounted to \$31,939.68.

F Willis, Faber and Co., Canada, Ltd., \$13,697.64 (Fidelity insurance on officers of government-owned companies and pre-financed projects involving private companies).

G Disbursements for other accounts made through the High Commissioner's Office, London, Eng., which will be collected in 1945-46.

Allotment: Expansion of Industry.....	207,550,893 71
Expenditures.....	\$207,002,650 54

Below is a summarization of the above expenditures by sub-allotments which are dealt with seriatim in the following pages:

See Page	Sub- Allotments	Expenditures 1944-45
INVESTMENT IN PLANT AND EQUIPMENT		
MA-7 Crown Companies.....	145,426,992 96	145,426,992 96
MA-8 Crown Plants—Government-operated.....	949,055 50	949,055 50
MA-8 Crown Plants—Privately Managed.....	13,410,745 85	13,410,745 85
MA-8 Crown Assets in Private Contractors' Plants.....	6,319,294 69	6,319,294 69
MA-8 Miscellaneous Property Acquired.....	2,836,662 82	2,836,662 82
MA-8 Acquisition of United Kingdom Assets.....	1,963,965 85	1,963,965 85
	<u>170,906,717 67</u>	<u>170,906,717 67</u>
INVESTMENT IN PRODUCTION ASSETS		
MA-9 Munitions Production Allotment Fund.....	nil	nil
MA-9 Payment to United States <i>re</i> Canpay Shipments.....	4,841,310 71	4,841,310 71
	<u>4,841,310 71</u>	<u>4,841,310 71</u>
MISCELLANEOUS WAR EXPENSES		
MA-9 Miscellaneous War Expenses.....	31,254,622 16	31,254,622 16
Unallocated.....	548,243 17	
	<u>\$207,550,893 71</u>	<u>\$207,002,650 54</u>

INVESTMENT IN PLANT AND EQUIPMENT

Expenditures under this heading are for plant extensions and alterations, construction of new buildings, purchase and installation of machinery, equipment and tools, construction of fitting-out berths, etc., to enable the production of munitions, weapons, and other war supplies including airplanes and ships. Such expenditures are carried on the Department of Munitions and Supply Balance Sheet under a similar heading, see page MA-16.

Sub-Allotment: Crown Companies.....	145,426,992 96
Expenditures.....	\$145,426,992 96

The above expenditures were made in connection with the acquisition and construction of plant and equipment for these companies. Generally speaking, accountable advances to these companies were made available by way of bank overdraft, clearance being given upon receipt of properly certified periodic accounting returns.

For details of current expenditures, see Schedule A to the Department of Munitions and Supply Balance Sheet, page MA-17.

Sub-Allotment: Crown Plants—Government-operated.....	949,055 50
Expenditures.....	\$ 949,055 50

The above expenditures were made direct by the Department of Munitions and Supply in connection with the acquisition and construction of plant and equipment required for these crown plants.

For details of current expenditures, see Schedule B to the Department of Munitions and Supply Balance Sheet, page MA—18.

Sub-Allotments: Crown Plants—Privately Managed.....	13,410,745 85
Expenditures.....	\$13,410,745 85

The above expenditures were made in connection with the acquisition and construction of plant and equipment for these companies. Generally speaking, accountable advances were made to these companies by reimbursement of bank overdrafts authorized by P.C. 3542, dated May 4, 1943, clearance being given upon receipt of properly certified periodic accounting returns. In the main, all machinery and equipment was supplied through Citadel Merchandising Co., Ltd.

For details of current expenditures see Schedule C to the Department of Munitions and Supply Balance Sheet, page MA—19.

There were certain direct expenditures, and from these, payments of \$10,000 or over were made to the suppliers and contractors as per list exhibited in Appendix 3.

Sub-Allotment: Crown Assets in Private Contractors' Plants.....	6,319,294 69
Expenditures.....	\$6,319,294 69

The above expenditures were, with the exception noted, made direct by the Department of Munitions and Supply in connection with the acquisition of plant extensions, machinery and equipment for these companies. In the main, all machinery and equipment was supplied through Citadel Merchandising Co., Ltd.

For details of current expenditures, see Schedule D to the Department of Munitions and Supply Balance Sheet, page MA—22.

A list of suppliers and contractors receiving \$10,000 or more is exhibited in Appendix 3.

Sub-Allotment: Miscellaneous Property Acquired.....	2,836,662 82
Expenditures.....	\$2,836,662 82

The above expenditures were made direct by the Department of Munitions and Supply in connection with the acquisition and construction of miscellaneous assets.

For details of current expenditure see Schedule E to the Department of Munitions and Supply Balance Sheet, page MA—34.

A list of suppliers and contractors receiving \$10,000 or more is exhibited in Appendix 3.

Sub-Allotment: Acquisition of United Kingdom Assets.....	1,963,965 85
Expenditures.....	\$1,963,965 85

This expenditure represents the final payment made to the United Kingdom Government. Acquisition was authorized by P.C. 1569, March 1, 1943, and the value of these assets has since been established at \$206,963,965.85. Payments amounting to \$205,000,000 were made in previous fiscal years.

INVESTMENT IN PRODUCTION ASSETS

Expenditures under this heading have to do with the provision of working capital to government-owned and pre-financed companies to enable them to manufacture munitions, weapons and other war supplies including airplanes and ships, and also for the acquisition of special stores required for war purposes. Such expenditures are carried on the Department of Munitions and Supply Balance Sheet under a similar heading, see page MA—16.

Sub-Allotment: Munitions Production Allotment Fund..... nil

During the year an allotment of \$100,000,000 was made but was later cancelled as current receipts from sales exceeded current advances for working capital. For the fiscal year, the total receipts exceeded payments by \$206,145,654.74. This amount was transferred to Special Receipts, and the working funds were affected as follows:

Munitions Production (Pool).....	131,587,972 61 Cr.
A General (Munitions).....	62,665,999 72 Cr.
Aircraft Production.....	25,565,145 09 Cr.
Ship Production.....	25,463,145 61
Miscellaneous Stores.....	11,789,682 93 Cr.
	<u>\$206,145,654 74 Cr.</u>

Receipt and payments of \$10,000 or over are listed in Appendix 3.

Details are shown on Schedules G-1 to G-6 (incl.), Appendix 1, page MA—38; balance sheets and operating statements of Crown Companies are shown in Appendix 4, page MA—82, and Dominion Arsenals in Appendix 5, page MA—171.

A Included under this heading are:

(i) Refund of \$521,517.07 received from the Department of Mines and Resources, which operates a plant at Renfrew, Ont. No financial statement has been received covering operations for the current fiscal year; particulars of the refund are as follows:

Revenue.....	1,618,363 38
Less—	
Operating Expenses.....	595,548 89
Reserve for adjustment of interim billings.....	501,297 42
	<u>1,096,846 31</u>
	<u>\$ 521,517 07</u>

(ii) Recovery of temporary financing of Canadian Mutual Aid Board orders amounted to \$37,731,658.75 which includes receipts from the Canadian Mutual Aid Board of \$632,433,682.87 for munitions delivered, and payments to suppliers of \$594,702,024.12. Details of the latter, where the amount was \$10,000 or over, are merged in the list included in the Canadian Mutual Aid Board accounts, see Section BA, page BA—9.

Sub-Allotment: Payment to United States *re* Canpay Shipments..... 4,841,310 71
Expenditures..... \$4,841,310 71

Payment to the Treasurer of the United States of America on account of stores imported for the use of the Government of Canada through lend-lease facilities.

MISCELLANEOUS WAR EXPENSES

Expenditures under this heading cover other expenses not absorbed into direct costs of manufacture of the various classes of war supplies, the nature of such expenses being indicated by the classification shown on Schedule J to the Department of Munitions and Supply Balance Sheet, page MA—49.

Sub-Allotment: Miscellaneous War Expenses	31,254,622 16
Expenditures	\$31,254,622 16

For details of current transactions, see schedule J to Department of Munitions and Supply Balance Sheet page MA-49.

Lists of payments and receipts of \$10,000 or over are exhibited in Appendix 3, with the exception of those shown in the above-mentioned schedule.

The deficit, amounting to \$8,790.75, of Machinery Service, Ltd., a Crown Company now wound up, was charged to this account. In addition, the administrative expenses of certain Crown Companies (those classified as non-producing) were charged to this account as follows: Allied War Supplies Corporation, \$480,874.59; Atlas Plant Extension, Ltd., \$1,728.20; Cutting Tools and Gauges, Ltd., \$84,823.14; Defence Communications, Ltd., \$128,820.96; Federal Aircraft, Ltd., \$290,923.77; North-West Purchasing, Ltd., \$12,977.57; Toronto Shipbuilding Co., Ltd., \$10,423.28; Trafalgar Shipbuilding Co., Ltd., \$28; Wartime Shipbuilding, Ltd., \$1,020,074.36; Wartime Oils, Ltd., \$35,106.58; War Supplies, Ltd., \$71,796.76.

Interest on bank overdrafts was paid to various chartered banks as follows: Bank of Montreal, \$155,617.68; Bank of Nova Scotia, \$10,560.04; Bank of Toronto, \$16,233.61; Banque Canadienne Nationale, \$8,942.90; Banque Provinciale du Canada, \$799.29; Canadian Bank of Commerce, \$314,440.47; Dominion Bank, \$24,981.76; Imperial Bank of Canada, \$16,777.73; Royal Bank of Canada, \$265,790.37.

Comparative Statement of Accounts Receivable

	March 31, 1945	March 31, 1944
Current Year.	89,283,624 68	15,457,277 91
Previous Years—Collectable.	160,140 18	151,365 61
	<u>\$89,443,764 86</u>	<u>\$15,608,643 52</u>

In the main, the above represents outstanding accounts receivable from the Canadian Mutual Aid Board, War Supplies Ltd., and the three services of the Department of National Defence.

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1944	Receipts	Disbursements	Dr. Balance Mar. 31, 1945
A To Sundry Government Agencies—				
Crown Companies				
A-1 Atlas Plant Extension Ltd....	8,264,001 62	7,551,617 25		712,334 37
Polymer Sales and Service Ltd.	9,886,118 99	6,138,721 90		3,747,397 09
Melbourne Merchandising Ltd.	23,330,657 27	9,665,949 21		13,664,708 06
Plateau Company Ltd.....	213,852 29	213,852 29		
Polymer Corporation Ltd....	48,423,511 03	1,050,146 98	3,695,572 92	51,068,936 97
	<u>90,118,141 20</u>	<u>24,620,287 63</u>	<u>3,695,572 92</u>	<u>69,193,426 49</u>
Transfers to War Assets Corporation through Depart- ment of Reconstruction from:				
Polymer Corporation Ltd....			1,050,146 98	1,050,146 98
	<u>90,118,141 20</u>	<u>24,620,287 63</u>	<u>4,745,719 90</u>	<u>70,243,573 47</u>
Crown Plants—Privately Managed				
Alberta Nitrogen Co., Ltd....	10,539,376 38	57,434 65	132,631 05	10,614,572 78
Canada Strip Mill Ltd.....	12,589,914 83	86,405 83	374,630 63	12,878,139 63
Nichols Chemicals Co., Ltd...	1,809,456 75	354,913 92		1,454,542 83
Welland Chemical Works Ltd.	32,068,727 22	11,130,853 59		20,937,873 63
	<u>57,007,475 18</u>	<u>11,629,607 99</u>	<u>507,261 68</u>	<u>45,885,128 87</u>

	Dr. Balance Apr. 1, 1944	Receipts	Disbursements	Dr. Balance Mar. 31, 1945
Transfers to War Assets Corporation through Department of Reconstruction from:				
Alberta Nitrogen Co., Ltd...			57,434 65	57,434 65
Canada Strip Mill Ltd.....			83,856 68	83,856 68
Nichols Chemical Co., Ltd...			5,415 21	5,415 21
Welland Chemical Works Ltd.			65,888 65	65,888 65

57,007,475 18	11,629,607 99	719,856 87	46,097,724 06
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B To United Kingdom and Other Governments—

India.....	2,781,500 93	5,117,770 03	2,339,056 68	2,787 58
United States of America—War Supplies Limited.....	71,158,139 00	384,419,472 28	313,221,576 65	39,756 63 Cr.
	73,939,639 93	389,537,242 31	315,560,633 33	36,969 05 Cr.

C Miscellaneous—

C-1 Algoma Steel Corporation Ltd.	2,939,312 93	1,238,116 86	6,994,704 00	8,695,900 07
C-2 Atlas Steels Ltd.....		5,972 89	716,746 06	710,773 17
C-3 Dominion Steel & Coal Corporation, Ltd.....	3,554,642 41	489,586 70	1,040,257 45	4,105,313 16
C-4 English Electric Co. of Canada Ltd.....	202,299 72	202,299 72		
C-5 Marine Industries Ltd.....	1,100,000 00		281,353 32	1,381,353 32
C-6 Shawinigan Chemicals Ltd....	103,317 24	43,628 83		59,688 41
C-7 Sundry Coal Companies.....	806,510 18	3,437 00	1,175,043 14	1,978,116 32
C-8 Town of Liverpool.....	7,424 62	2,250 00		5,174 62
C-9 Union Drawn Steel Co., Ltd..	247,252 00	247,252 00		
	8,960,759 10	2,232,544 00	10,208,103 97	16,936,319 07

Total Loans and Advances...	\$230,026,015 41	\$428,019,681 93	\$331,234,314 07	\$133,240,647 55*
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*The difference between this balance and that at the commencement of the year represents a decrease of \$96,785,367.86. The footnotes on schedules to the Department of Munitions and Supply balance sheet show the various balances making up this decrease as follows: A—\$1,920,011.85 Dr; C—\$41,524.28 Dr; F—\$73,552,666.26 Cr; G-1—\$10,951,275.40 Cr; G-2—\$14,242,962.33 Cr; Total—\$96,785,367.86 Cr.

A These accounts are maintained in connection with loans and advances made to these companies for the acquisition, storage and disposal of certain commodities; for extension to plants; and for working capital and other like purposes.

A-1 This company acts as agent of the Department and makes loans to Atlas Steels Ltd. (Contractor) for working capital purposes. These loans bear interest at 4 per cent per annum and are to be repaid within one year after cessation of hostilities or termination of agreement.

B These accounts are maintained in connection with disbursements, made on a recoverable basis for the United Kingdom and other Allied Governments under the authority of section 3, War Appropriation Act, 1944.

C These accounts are maintained in connection with loans and advances to various companies for working capital and other purposes.

C-1 The closing balance comprises two items: the first is the asset value of property disposed of under lease-purchase option agreement amounting to \$6,706,587.14; the second a loan amounting to \$1,989,312.93 to be repaid by January 1, 1962. Annual instalments are to be made on the latter, the amounts of which are to be based on operating results and extra payments may be made if desired.

C-2 This is asset value of property disposed of under lease-purchase option agreement.

C-3 This consists of two loans, the balances at March 31, 1945, being \$2,370,907.90 and \$1,734,405.26 respectively. The first loan is to be repaid by November 30, 1952; instalments are due quarterly and interest at 5 per cent per annum is assessed on arrears. During the current fiscal year a total of \$296,875 was repaid on this loan. The second loan is to be repaid by April 1, 1954, with interest at 3½ per cent per annum; annual instalments are to commence one year after completion of the plant, but the first instalment not later than April 1, 1945. During the year there were advances made of \$1,040,257.45 and the first instalment of repayment amounting to \$192,711.70 was received.

C-4. This is final instalment due under the agreement.

C-5 This loan has now been fully advanced and is to be repaid in annual instalments, the amounts of which are based on operating results. If not fully repaid within six months after cessation of hostilities, there is provision for adjustment.

C-6 This loan is being repaid on the basis of a fixed price per ton of carbide sold and delivered and if not fully refunded within six months after cessation of hostilities, there is provision for adjustment.

C-7 Details exhibited in Schedule "F", Department of Munitions and Supply balance sheet, page MA-36.

C-8 This loan is to be repaid in monthly instalments with interest at 5 per cent per annum. When the power installations are no longer required for war purposes, there is provision for adjustment on any payments not due at that time.

C-9 This is final instalment due under the agreement.

[4] Investments

	Dr. Balance Apr. 1, 1944	Receipts	Disbursements	Dr. Balance Mar. 31, 1945
<i>Miscellaneous—</i>				
A Eldorado Mining and Refining, Ltd., Stock...	\$5,271,812 10			\$5,271,812 10
B War Assets Corporation Ltd., Stock.....				

A This account records the government's investment in the capital stock of the company.

The Balance Sheet of Eldorado Mining and Refining as at December 31, 1944, shows a Net Profit of \$126,474.87 for the period ended on that date and a Capital Deficit of \$1,961,590.34, while the Balance Sheet of Northern Transportation Company Limited, a wholly-owned subsidiary, shows a Net Loss of \$22,403.41 for the year ended December 31, 1944, less an adjustment (net) of \$588.40 applicable to the previous year.

B Transferred to Department of Reconstruction (see Section VA, page VA-10).

[7] Sundry Suspense Accounts

	Dr. Balance Apr. 1, 1944	Receipts	Disbursements	Dr. Balance Mar. 31, 1945
Inventory Appreciation Account—Polymer Sales and Service Ltd. (Contra).....	\$3,845,478 62	\$2,042,993 88		\$1,802,484 74

This account is the offset to one of similar title under liabilities, see page MA-13. The company was formerly the Fairmont Co., Ltd.

[9] Floating Debt

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
A Stock payable on demand—Eldorado Mining and Refining, Ltd.....	1,103,301 70		700,000 00	403,301 70
<i>Outstanding Cheques and Warrants—</i>				
B Outstanding Imprest Account Cheques— Munitions and Supply.....		42 70	6 58	36 12
	<u>\$1,103,301 70</u>	<u>\$ 42 70</u>	<u>\$ 700,006 58</u>	<u>\$ 403,337 82</u>

A This account records the liability of the Dominion Government for the value of the paid-up capital stock of the above company which had not been redeemed at the close of the fiscal year.

B At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and deposited herein. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Miscellaneous—</i>				
A Contractors' Security Deposits—Cash.....	3,084,988 28	1,200,117 09	3,136,014 68	1,149,090 69
B Government of Australia (War Supplies Ltd.).....		5,666,410 13	5,666,410 13	
C Government of India—Supplies.....		146,100 00	121,301 05	24,798 95
D Government of Netherlands—Munitions....	519,830 19	18,794 48	480,917 84	57,706 83
E Government of Turkey—Munitions.....	17 95	3,336 99	2 50	3,352 44
F Government of United Kingdom—Ministry of Supply.....	3,771,476 45	159,246,896 69	157,974,336 82	5,044,036 32
G Sorel Industries Ltd.—Ministers' Plant Depreciation Account.....	6,583,240 85	2,871,769 36		9,455,010 21
	<u>\$ 13,959,553 72</u>	<u>\$ 169,153,424 74</u>	<u>\$ 167,378,983 02</u>	<u>\$ 15,733,995 44</u>

A Under Section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1944-45, bonds so held in respect of the Department of Munitions and Supply amounted to \$1,281,100.

B—F These accounts are credited with advances from the respective governments for the purchase of war supplies and debited with the value of the relative shipments.

G This covers accruals of semi-annual deposits by Sorel Industries Limited for net depreciation charges assessed against that portion of the plant owned by the Government of Canada. Under the contract, the Company is allowed to charge special depreciation rates on its portion of the plant, and similar rates are assessed on the Crown investment.

When the value of actual replacements in the Crown plant do not equal the annual amount of depreciation assessed, the unused balance is remitted and credited to this account. The Company is permitted to draw upon this fund when the situation is reversed.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
Paylist Deductions—Munitions and Supply.....	\$ 53,130 12	\$ 149,198 59	\$ 167,912 04	\$ 34,416 67

Deductions for Victory Loan Bonds and War Saving Certificates from the salaries of certain employees not paid by Central Pay Office are credited to this account pending transmittal to the department or agency concerned.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
A Munitions and Supply Suspense....	14,246,570 33	113,294,303 13	87,477,636 27	40,063,237 19
B Unclaimed Cheques Suspense— Munitions and Supply.....	654 27	522 22	91 63	1,084 86
C Mutual Aid—Munitions and Supply.....		1,602,246,694 47	1,602,246,694 47	
D Reserve for Appreciation of Inventory—Polymer Sales and Service, Ltd. (formerly Fairmont Co., Ltd.).....	3,845,478 62		2,042,993 88	1,802,484 74
E Loan Subscribers in Default— Munitions and Supply.....		63 00		63 00
	<u>\$ 18,092,703 22</u>	<u>\$ 1,715,541,582 82</u>	<u>\$ 1,691,767,416 25</u>	<u>\$ 41,866,869 79</u>

- A When cash is received from contractors and others without sufficient information for proper application of the credit, the funds are credited to this account pending clearance to the proper accounts.
- B All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue, are credited to this account.
- C This account is credited with advances from the Canadian Mutual Aid Board for the purchase of war supplies for the United Nations (other than Canada) and for supplies for military relief. Debits represent (a) the value of such purchases (\$599,662,614.51 from Mutual Aid funds, \$820,223,917.40 from cash provided by the United Kingdom, and \$25,230,922.07 from the War allotment—Military Occupation Relief) and (b) refunds of the unexpended balances of the advances at the close of the fiscal year. Further details are shown under the Canadian Mutual Aid Board section of this Report.
- D The interim balance sheet of the Company, as at March 31, 1945, indicated that the total reserve was reduced by the sum of \$2,042,993.88 during the year.
- E P.C. 2769 of April 6, 1943, authorized the Minister of Finance to enter into arrangements with chartered banks to handle, through bank branches, payroll deduction purchases of Victory Loan Bonds by certain employees who are not paid through the Central Pay Office. This account reflects the incomplete subscriptions, under this plan, of employees who have left the Government service and have not applied for refunds.

[15] Reserves for Certain Contingent Liabilities

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Crown Companies</i>				
Aero Meters Limited.....		146,100 97		146,100 97
Melbourne Merchandising Ltd.....	2,249,071 90		34,358 32	2,214,713 58
National Railways Munitions Ltd.....	2,378 30	2,678,178 39		2,680,556 69
Polymer Corporation Ltd.....		3,608,897 24		3,608,897 24
Polymer Sales & Service Ltd. (formerly Fairmont Company Ltd.).....	1,754,926 35	1,209,168 38		2,964,094 73
Research Enterprises Ltd.....	10,564,107 37	6,951,747 11		17,515,854 48
Small Arms Limited.....	911,450 63	306,564 96		1,218,015 59
Veneer Log Supply Ltd.....	1,689 51		372 58	1,316 93
Victory Aircraft Ltd.....	3,866,838 38	Dr. 5,459,029 16		1,592,190 78
Wartime Housing Ltd.....	1,005,043 76	608,171 05		1,613,214 81
Wartime Shipbuilding Ltd.....		2,102,660 00		2,102,660 00
	<u>12,621,829 44</u>	<u>23,070,517 26</u>	<u>34,730 90</u>	<u>35,657,615 80</u>
<i>Crown Plants—Government Operated</i>				
Dominion Arsenal—Lindsay.....			58,931 65	58,931 65 Dr.
Dominion Arsenal—Quebec.....		1,046,653 18		1,046,653 18
Mines and Geology—Renfrew.....		501,297 42		501,297 42
		<u>1,547,950 60</u>	<u>58,931 65</u>	<u>1,489,018 95</u>
<i>Crown Plants—Privately Managed</i>				
Alberta Nitrogen Products Ltd.....		3,907,978 62		3,907,978 62
Nichols Chemical Co. Ltd.....		661,506 27		661,506 27
Welland Chemical Co. Ltd.....		1,928,372 97		1,928,372 97
		<u>6,497,857 86</u>		<u>6,497,857 86</u>
	<u>\$ 12,621,829 44</u>	<u>\$ 31,116,325 72</u>	<u>\$ 93,662 55</u>	<u>\$ 43,644,492 61</u>

Reserve for adjustment of interim billings and reserve for unascertained losses and other contingencies. In making the adjustments for the fiscal year 1944-45, the relevant figures contained in the latest interim balance sheets of the Crown Companies were used since the final statements were not received until after the date upon which the books of the Dominion were closed for the fiscal year.

1944-45

PUBLIC ACCOUNTS

PART II

MA

DEPARTMENT OF MUNITIONS AND SUPPLY

APPENDICES

1. Departmental Balance Sheet and supporting schedules
2. List of certain salaries and travelling and living expenses
3. Lists of payments and receipts (of \$10,000 or over—re Expansion of War Industry)
4. Balance Sheets and Operating Statements of Crown Companies
5. Balance Sheets and Operating Statements of Dominion Arsenals

Appendix I

BALANCE SHEET AS AT MARCH 31, 1945

ASSETS

Schedule

Investment in Plant and equipment:			
A	Crown Companies.....	410,773,806	20
B	Crown Plants—Government Operated.....	41,393,568	98
C	Crown Plants—Privately Managed.....	362,952,757	87
D	Crown Assets in Private Contractors' Plants.....	131,917,807	12
E	Miscellaneous Property Acquired.....	19,332,906	39
			966,370,846 56
F	Miscellaneous Investments.....		24,686,730 23
G	Investment in Production Assets:		
	Working Capital Invested (G-1 to 5).....	615,064,063	15
	Miscellaneous Stores Acquired (G-6).....	14,189,332	22
			629,253,395 37
	Open Accounts (Per Contra).....		101,683,112 33
	TOTAL ASSETS.....		1,721,994,084 49
Suspense:			
H	Surplus Assets Transferred to Department of Reconstruction (at cost).....		23,199,962 41
Profit and Loss—Deficit:			
J	Miscellaneous War Expenses.....	87,544,527	59
K	Capital Assistance—Title with Contractors.....	17,947,164	71
L	Expenditures from Ordinary Votes.....	9,934,109	61
M	Departmental Administration.....	34,767,142	24
N	Miscellaneous Revenue and Refunds.....	108,312,513	67 Cr.
			41,880,430 48
			<u>\$ 1,787,074,477 38</u>

LIABILITIES

Schedule

Dominion of Canada:			
Net Expenditures:			
O	Ordinary.....	1,550,123	88
O	War.....	1,527,366,104	92
P	Other.....	140,314,944	39
	(Authorized by War Appropriation Acts)		
			1,669,231,173 19
Q	Transfers from Other Departments.....		16,160,191 86
R	Open Accounts.....		101,683,112 33
			<u>\$1,787,074,477 38</u>

NOTES.—(1) It was originally intended that this balance sheet would be prepared upon a comparative basis as between March 31, 1944, and March 31, 1945. However, during 1944-45 it was decided that, from the administrative viewpoint, it was desirable to re-group the balance sheet asset accounts to bring out the character of the expenditure rather than sources of expenditure which was the aim of the grouping of such accounts in the 1943-44 presentation. For that reason, it became impracticable to prepare a comparative balance sheet this year.

(2) For contingent liabilities see Schedule S, page MA-61.

Schedule A
CROWN COMPANIES
INVESTMENT IN PLANT AND EQUIPMENT

DEPARTMENT OF MUNITIONS AND SUPPLY

MA-17

Ref.	Name	As at March 31, 1944	Fiscal Year 1944-45		As at March 31, 1945
			War Allotment Expenditures	Other Adjustments	
A	Aero Meters Limited.....	.....	30,186 45	69,697 49	99,883 94
	Aero Timber Products Ltd.....	1,497,748 30	127,914 83Cr.	355,376 58Cr.	1,014,456 89
	Citadel Merchandising Co., Ltd.....	9,246,197 51	268,288 36	8,264,570 78Cr.	1,247,915 09
	Cutting Tools and Gauges Ltd.....	246,787 28	13,740 30	260,527 58Cr.	.....
	Defence Communications Ltd.....	1,761,613 22	477,645 00	455,880 86Cr.	1,783,377 36
	Federal Aircraft Limited.....	176,659 80	4,772 63	98,481 29Cr.	82,951 14
	National Railways Munitions Ltd.....	5,240,619 00	44,632 48	160,770 49Cr.	5,124,480 99
	Park Steamship Co., Ltd. (Cargo Vessels).....	120,948,374 81	132,895,260 59	2,478,805 78Cr.	251,364,829 62
	*Polymer Corporation Ltd.....	48,271,352 40	174,397 07	695,467 80	49,141,217 27
	Quebec Shipyards Ltd.....	3,025,921 49	161,400 64	230,920 36Cr.	2,956,401 77
	Research Enterprises Ltd.....	8,554,884 19	497,427 93	1,253 93Cr.	9,051,058 19
	Small Arms Limited.....	2,948,084 74	2,793,803 63	172,472 05Cr.	5,569,416 32
	Toronto Shipbuilding Co., Ltd.....	2,895,045 15	.....	2,895,045 15Cr.	.....
	Turbo Research Ltd.....	.....	.....	3,086 73	3,086 73
B	Wartime Aircraft Ltd.....	4,964,079 28	629,160 33	682,088 40	6,275,328 01
	Wartime Metals Corporation.....	3,222,785 81	113,154 46	952,166 45Cr.	2,383,773 82
	Supervised by Wartime Metals Corporation—	.....	.....	.....	.....
	Granby Consolidated Mining and Smelting Power Co., Ltd.....	27,582 30	.....	.....	27,582 30
	Kam-Kotia Porcupine Mines Ltd.....	615,000 00	.....	.....	615,000 00
	Lake Geneva Mining Co., Ltd.....	67,350 00	5,910 00	14,373 68Cr.	58,886 32
	Siscoe Gold Mines Ltd.....	75,000 00	24,283 51	.....	99,283 51
	Twin "J" Mines Ltd.....	278,000 00	7,166 22Cr.	188,757 93Cr.	82,075 85
	Wartime Housing Ltd.....	67,407,413 57	7,428 010 63	1,042,623 12Cr.	73,792,801 08
	.....	\$ 281,468,498 85	\$ 145,426,992 96	\$ 16,121,685 61Cr.	\$ 410,773,806 20

NOTE.—1944-45 Adjustments, as follows:

Dr.	Investment in Company marked * treated as "Active Assets".....	1,920,011 85†
Cr.	Transfers between Balance Sheet Accounts.....	17,995,509 48
Cr.	Receipts from Sales of Assets.....	46,187 98
		<u>18,041,697 46</u>
		<u>\$16,121,685 61Cr.</u>

† The sum of the two balances shown for Polymer Corporation Ltd. under "Fiscal Year 1944-45" amounts to \$869,864.87. However, during the year capital assets to the value of \$1,050,146.98 were transferred to Department of Reconstruction, the two amounts making the figure of \$1,920,011.85. The value of the assets so transferred is also included in the figure of \$17,995,509.48 shown above.

The above covers Crown Companies whose operations have required the investment of fixed capital. Other Crown Companies require no plant, their functions being either trading or supervising. The balance sheets and operating statements of all Crown Companies are included in Appendix 4, page MA-82.

A B The current credit balances under "War Allotment Expenditures", represent recovery of previous years' expenditures.

Schedule B
CROWN PLANTS—GOVERNMENT OPERATED
INVESTMENT IN PLANT AND EQUIPMENT

Ref.	Name	As at March 31, 1944	Fiscal Year 1944-45		As at March 31, 1945
			War Allotment Expenditures	Other Adjustments	
A	Acquisition of Aircraft Plants	1,189,118 66		1,189,118 66Cr.	
A	Dominion Arsenal—Lindsay	2,787,093 27	83,444 21	1,179,276 58	3,049,814 06
B	Dominion Arsenal—Quebec	36,642,846 88	837,785 36	38,390 54Cr.	37,442,241 70
C	Department of Transport— Meteorological Services	56,735 45	28 18Cr.	40 25	56,747 52
	Aids to Navigation Division	169,065 68		61,709 01	230,774 69
	Mines and Geology, Renfrew	50,613 62		1,056 96Cr.	49,556 66
	National Research Council— Instrument and Model Shop	181,424 49	3,306 09	28,123 90	212,854 48
	Manufacture of Charcoal	14,810 67			14,810 67
	Gauges and Check Equipment		17,193 98		17,193 98
	Quebec Gauge Shop (Suspense)	48,119 84		49,916 36Cr.	1,796 52Cr.
	Riding Mountain Park—Logging Camps	314,017 70	7,354 04		321,371 74
		\$ 41,453,846 26	\$ 949,055 50	\$ 1,009,332 78Cr.	\$ 41,393,568 98

Note.—1944-45 Adjustments, as follows:—
Cr. Transfers between Balance Sheet Accounts..... 965,426 31
Cr. Receipts from Sales of fixed assets..... 43,906 47
\$ 1,009,332 78

A B These plants are branches of the Department and are operated as such. For balance sheets and operating statements, see Appendix 5, page MA-171.
C The current credit balance under "War Allotment Expenditures" represents recovery of previous years' expenditures.

CROWN PLANTS—PRIVATELY MANAGED
INVESTMENT IN PLANT AND EQUIPMENT

Ref.	Name	To March 31, 1944	Fiscal Year 1944-45		To March 31, 1945
			War Allotment Expenditures	Other Adjustments	
	L'Air Liquide Society.....	131,878 48	27,570 97	.....	159,449 45
	Aircraft Hydraulic Supplies Ltd.....	816,524 84	35,816 62	5,584 84	857,926 30
	Aircraft Repair Ltd.....	1,802,965 25	111,952 75	16,273 68 Cr.	1,897,744 32
	*Alberta Nitrogen Company, Ltd.....	9,740,568 38	.....	66,067 29	9,806,635 67
	Algoma Steel Corporation, Ltd.....	2,651,234 43	.....	2,422,968 07 Cr.	9,924,848 58
	Algoma Steel Corporation, Ltd.....	18,617,342 52	696,582 22	18,617,342 52 Cr.	.....
	Aluminum Company of Canada, Ltd.....	6,814,576 63	.....	380 49	6,814,957 12
	Aluminum Goods Ltd.....	30,382 49	.....	30,382 49 Cr.	.....
	Ayerst, McKenna and Harrison Ltd.....	256,866 07	457,601 08	5,381 02	719,848 17
	Boeing Aircraft of Canada Ltd.....	4,987,959 30	170,596 59	106,783 63	5,265,339 52
	Border Cities Industries Ltd.....	5,244,258 41	31,020 44	46,943 34 Cr.	5,228,335 51
	Burrard Dry Dock Co., Ltd.....	308,913 07	210,478 56	8,332 66 Cr.	511,038 97
	Bushwood Limited.....	.....	41,209 11	1,351 76 Cr.	39,857 35
	Canada Cement Company Ltd.....	209,394 14	425 18	1,043 00 Cr.	208,776 32
	Canadaair Limited.....	.....	.....	214,190 01	214,190 01
	*Canada Strip Mill Ltd.....	3,026,807 46	.....	27,381 53 Cr.	2,999,425 93
	*Canada Strip Mill Ltd.....	6,524,374 66	.....	18,580 39	6,542,955 05
	Canadian Airways Ltd.....	155,301 83	3,906 41	2,668 89 Cr.	156,629 35
	Canadian Industries Ltd.....	4,305 38	.....	4,305 38 Cr.	.....
	Canadian Pacific Airlines Ltd.....	1,045,451 74	86,201 15	2,731 11 Cr.	1,128,921 78
	Canadian Pratt and Whitney Aircraft Company Ltd.....	542,766 14	77,207 30	4 00	619,977 44
	Canadian Propellers Ltd.....	3,681,817 18	41,891 91	255,376 53 Cr.	3,468,332 56
	Canadian Vickers Ltd.....	7,822,174 94	543,178 10	542,551 63 Cr.	7,822,801 41
	Canadian Westinghouse Co., Ltd.....	6,579,475 89	51,893 35	509,363 48 Cr.	6,122,005 76
	Central Aircraft Ltd.....	2,142,877 62	57,033 51	99,187 22	2,299,098 35
	Chrysler Corporation of Canada Ltd.....	45,346 22	.....	24,423 77 Cr.	20,922 45
	Clark-Ruse Aircraft Ltd.....	2,543,250 68	154,534 21	214,884 85 Cr.	2,482,900 04
	Coal Carbonizing Company Ltd.....	4,188,866 00	47,164 73	6,548 47 Cr.	4,229,482 26
	Coates Limited.....	68,576 26	.....	1,645 12	70,276 26
	Collet Freres Ltd.....	620,139 06	2,037 67	1,409 06 Cr.	620,767 67
	Collingwood Shipyards Ltd.....	201,925 01	6,169 48	3,012 71	211,107 20
	Consolidated Mining and Smelting Company of Canada, Ltd.....	6,878,871 54	153,264 82	74,489 76 Cr.	6,957,646 60
	DeHavilland Aircraft of Canada, Ltd.....	5,166,401 80	2,140,902 96	58,762 89	7,366,067 65
	Canadian Power Boat Company Ltd.....	16,527 68	.....	77,048 66	93,576 34
	Defence Industries Ltd., Project No. 28.....	310,273 33	.....	851 62 Cr.	309,421 71
	Defence Industries Ltd., Project No. 3 (formerly Canadian Car Munitions Ltd.).....	19,128,338 23	322,940 97	40,981 45	19,492,260 65
	Defence Industries Ltd., Project No. 2/17.....	14,489,569 79	3,536 38	9,993 88 Cr.	14,483,112 29
	Defence Industries Ltd., Project No. 43.....	2,283,422 48	49,306 31	86,669 94	2,419,398 73
	Defence Industries Ltd.....	10,142,750 93	120,852 77	292,725 22	10,556,328 92
	Defence Industries Ltd., Project No. 1.....	11,294,691 57	74,463 82	85,498 64 Cr.	11,283,656 75

Schedule C—Continued

Ref.	Name	To March 31, 1944	Fiscal Year 1944-45		To March 31, 1945
			War Allotment Expenditures	Other Adjustments	
A	Defence Industries Ltd., Project No. 20.....	11,994,969 04	266,317 12	42,344 71 Cr.	12,218,941 45
	Defence Industries Ltd., Project No. 3X.....	966,384 53	7,032 50	3,958 25 Cr.	969,458 78
	Defence Industries Ltd., Project No. 20X.....	469,539 26	3,270 00	1,198 80 Cr.	472,610 46
	Defence Industries Ltd., Project No. 31.....	144,040 26		1,318 56 Cr.	144,721 70
	Defence Industries Ltd., Project No. 21.....	13,466,409 63		80,595 22 Cr.	13,558,287 20
	Defence Industries Ltd., Project No. 9/27.....	577,447 42	172,472 79	2,255 40 Cr.	571,179 06
	Defence Industries Ltd.....	14,322,101 14	4,012 96 Cr.	441,043 31 Cr.	13,948,315 46
	Defence Industries Ltd., Project No. 18/19/57.....	2,775,925 63	66,257 63	1,380,583 82 Cr.	1,398,712 50
	Defence Industries Ltd., Project No. 16.....	914,770 96	3,370 69	4,387 22 Cr.	918,361 39
	Defence Industries Ltd.....	10,320,561 81	7,977 65	27,874 57 Cr.	10,325,589 29
B	Defence Industries Ltd.....		32,902 05	15,536 39	15,536 39
	Dominion Bridge Company Ltd.....		2,830,106 82	178,799 40	3,008,906 22
	Dominion Engineering Works Ltd.....	3,717,521 63	18 27 Cr.	49,616 57 Cr.	3,667,886 79
	Dominion Bridge Company, Ltd.....	9,714,319 57	221,801 58 Cr.	199,241 90	9,691,759 89
	Dominion Foundries and Steel Ltd.....	77,719 38			77,719 38
	Dominion Magnesium Ltd.....	1,451,473 80	1,624 68	52,713 68 Cr.	1,400,384 80
	Dominion Rubber Company, Ltd.....	3,463,725 88	286 73 Cr.	663 00	3,464,102 15
	Dominion Rubber Munitions Ltd.....	169,211 97	3,367 54	1,842 69 Cr.	170,736 82
	Electric Reduction Company of Canada, Ltd.....	523,368 32	6,258 10	449,199 92	978,826 34
	Electric Steels Limited.....	614,536 96	7,047 56	551 38	622,135 90
C	Electro-Weld Metal Products Ltd.....	3,185,185 26	41,791 09	490 57	3,227,466 92
	Ferranti Electric Ltd.....	131,992 64	7,010 39		139,003 03
	Fleet Aircraft Ltd.....	585,529 75	15,618 09	105,890 02	707,037 86
	Foster Wheeler Ltd.....	1,559,363 35	67,295 48	111,824 67 Cr.	1,514,834 16
	Foundation Maritime Ltd.....	175,074 79	28,345 97	138 39	203,559 15
	Genelco Limited.....	2,361,170 44	470 47	33,240 39 Cr.	2,328,400 52
	Canadian Car and Foundry Co., Ltd.....	11,767,558 85	9,486 73	4,564,753 34 Cr.	7,212,292 24
	Hamilton Gear and Machine Co., Ltd.....	1,362 24		168 78	1,531 02
	McKinnon Industries Limited.....	29,329 72	524 69	14,974 38 Cr.	14,880 03
	Outboard Marine and Manufacturing Company of Canada, Ltd.....	756,469 74	12,663 00 Cr.	193,503 21	937,309 95
D	Thompson Products Ltd.....			4,464 81	4,464 81
	Waterous Limited.....	2,511 18			2,511 18
	General Engineering Company (Canada) Ltd.....	194,484 71	1,813 00	30,170 27 Cr.	166,127 44
	Hamilton Munitions Ltd.....	6,950,406 86	197,617 35	28,116 67	7,176,140 88
	John Inglis Company, Ltd.....	2,126,606 77		524,379 40 Cr.	1,602,227 37
	Kennedy Construction Company, Ltd.....	26,811,846 68	356,968 33	5,937,080 12 Cr.	21,231,734 89
	MacDonald Brothers Aircraft Ltd.....	1,266,771 08		1,266,771 08 Cr.	
	MacDonald Chemicals Ltd.....	1,383,738 17	47,527 15	101,252 38	1,532,517 70
	MacDonald Chemicals Ltd.....	474,330 28	10,078 05	2,847 06 Cr.	481,561 27
	Massey-Harris Company, Ltd.....	2,269,190 93	136,865 58	169 16 Cr.	2,405,887 35
E	McQuay-Norris Manufacturing Company of Canada, Ltd.....	172,608 88	3,133 22 Cr.	9,937 91 Cr.	159,537 75
	W. H. Meighen Limited.....	65,736 21	323 30	1,059 92	67,119 43
	Mid-West Aircraft Ltd.....	163,139 02	34,039 37	11,292 15	208,470 54

Miner Rubber Company, Ltd.	383,151 84	3,565 51	1,308 33 Cr.	385,409 02
Montreal Alkylate Operators Ltd.	106,812 45	2,681 43	793 00	117,588 34
Montreal Dry Docks Ltd.	6,942,101 95	448,547 24	8,094 46	7,336,920 00
Montreal Locomotive Works Ltd.	420,681 99	86,572 45	53,729 19 Cr.	501,487 05
Dominion Rubber Co., Ltd.	34,942 85	61,992 24	5,767 39 Cr.	34,942 85
Firestone Tire and Rubber Company of Canada, Ltd.	375,567 66	10,547 80	.....	437,559 90
General Motors of Canada Limited.	35,781 25	11,845 57	.....	46,329 05
Goodyear Tire and Rubber Company of Canada, Ltd.	50,542 86	37,256 62	535 00	62,923 43
Hull Iron and Steel Foundries Limited.	538,871 83	2,155 27	3,684 57 Cr.	572,443 88
Massey-Harris Company, Ltd.	23,091 30	.....	.....	23,091 30
Mid-Town Motor Sales Ltd.	7,772 08	.....	.....	9,927 35
Robert Mitchell Company, Ltd.	.....	.....	.....	6,388 89
St. George Machine Works.	2,196 84 Cr.	.....	6,388 89	.....
James Morrison Brass Manufacturing Co., Ltd.	1,350,557 44	.....	10,324 62 Cr.	1,340,232 82
*Nichols Chemical Co., Ltd.	5,185,533 31	330,214 45	193,591 58	5,709,339 34
Noorduyn Aviation Ltd.	105,007 62	16,197 27	.....	121,204 89
Outboard Marine and Manufacturing Company of Canada, Ltd.	503,376 81	38,203 99	.....	38,203 99
H. J. O'Connell Limited	1,579,363 52	46,129 06	503,376 81 Cr.	1,625,492 58
Ontario Forgings Ltd.	13,118,561 22	784,552 88	409,467 58 Cr.	13,493,646 52
Otis-Fensom Elevator Company, Ltd.	2,140,313 00	.....	2,140,313 00 Cr.	.....
Ottawa Car and Aircraft Ltd.	1,178,374 55	77,816 55	1,102 61	1,257,293 71
Page-Hersey Tubes Ltd.	467,000 02	697 07	34,758 88 Cr.	432,938 21
Prairie Airways Ltd.	.....	178,071 87	2,807,232 91	2,985,304 78
Redfern Construction Company, Ltd.	72,481 17	2,023 20 Cr.	2,300 14 Cr.	70,181 03
Reliance Gear Works Ltd.	2,997,240 17	183,332 06	83,996 38 Cr.	2,911,220 59
St. Catharines Steel Products Ltd.	2,696,298 22	272,433 99 Cr.	55,858 63 Cr.	2,823,771 65
St. Maurice Chemicals Ltd.	272,433 99	.....	.....	.....
St. Maurice Power Corporation.	4,170,816 30	41,005 47	63,752 48 Cr.	4,148,069 29
Shawinigan Chemicals Ltd.	119,101 51	119,101 51 Cr.	.....	.....
Shawinigan Water and Power Company	2,719,916 07	687,911 30	29,979 69 Cr.	3,377,847 68
Shell Oil Company of Canada, Ltd.	2,911,743 64	24,476 38 Cr.	53,298 42	940,565 68
Steel Company of Canada, Ltd.	2,956,881 90	161,293 00	4,831 70 Cr.	3,113,343 20
Stormont Chemicals Ltd.	8,115 98 Cr.	.....	8,115 98	.....
Suburban Rapid Transit Company.	.....	.....	.....	.....
Sydney Engineering and Dry Dock Company, Ltd., (formerly	151,550 67	3,528 76	2,074 55 Cr.	153,004 88
Sydney Foundry and Machine Works Ltd.)	646,936 79	430,304 31	8,503 08	1,085,744 18
Trans-Canada Airlines Ltd.	637,757 57	648 00	.....	638,405 57
Trenton Steel Works Ltd.	5,002,702 26	92,259 95	3,650 17 Cr.	5,091,312 04
United Shipyards Ltd.	301,368 08	12,277 69	4,946 25	318,592 02
Vancouver Engine Overhaul Depot	632,388 35	34,823 82	90,473 02	757,685 19
Vivian Diesels and Munitions Ltd.	18,753,325 21	36,152 80	32,882 74 Cr.	18,720,442 47
*Welland Chemical Works Ltd.	545,560 14	93,204 87	34,168 54 Cr.	547,544 40
Winnipeg Engine Overhaul Depot.	8,591,264 23	74,232 97	321,929 90 Cr.	8,362,539 20
York Arsenals Limited.	.....	.....	76,032 97 Cr.	1,800 00 Cr.
Suspense—Machinery Transfers, etc.
	\$385,355,551 17	\$13,410,745 85	\$35,813,539 15 Cr.	\$362,952,757 87

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Schedule C—Concluded

Note: 1944-45 Adjustments, as follows:—

Dr. Investment in Companies marked * treated as "Active Assets"	41,524 28†
Cr. Sales and Recoveries	11,703,889 34
Transfers between Balance Sheet Accounts	24,151,174 09
	35,855,063 43
	\$35,813,539 15 Cr.

†The composite sum of the amounts shown under "Other Adjustments" for the Companies marked with asterisks is \$14,058.79. However, during the year capital assets to the value of \$27,465.49 were transferred to Department of Reconstruction, the two amounts making the figure of \$41,524.28. The value of the assets so transferred is also included in the figure of \$24,151,174.09 shown above.

Firms, the names of which are inset, are suppliers of components for main plants underneath which they are listed.

A-J The current years' credit balances under "War Allotment Expenditures", represent recovery of previous years' expenditure.

Schedule D

CROWN ASSETS IN PRIVATE CONTRACTORS' PLANTS
INVESTMENT IN PLANT AND EQUIPMENT

Ref.	Name	To March 31, 1944	Fiscal Year 1944-45		To March 31, 1945
			War Allotment Expenditures	Other Adjustments	
	A. M. and T. Tool and Gauge Company	242 41		35 54	277 95
	Abasand Oils Limited			524 95	524 95
	Acadia Sugar Refining Co., Ltd.	14,001 62			14,001 62
	Accessories Manufacturers Ltd.	15,096 76		54,288 02	69,384 78
	Addison Industries Ltd.			14,845 27	14,845 27
	Aero-Marine Motor and Tool Works			4,264 56	4,264 56
	Aerovox Canada Ltd.	1,768 70	330 78		2,099 48
	Ainsworth Motors Ltd.	10,443 67			10,443 67
	Aircraft Repair Ltd.	33,850 00		33,850 00 Cr.	35,567 11
	Ajax-Doret Metal Products Ltd.	35,418 75		148 36	161,198 18
	Alberta Foundry and Machine Co., Ltd.	160,139 17	1,008 91	50 10	10,896 38
	Alcor Manufacturing Company	10,896 38			110 00
	Alger Press Ltd.				35,880 45
	Allanson Armature Manufacturing Co., Ltd.	334 03	8,594 03	123 70 Cr.	44,808 51
	Allied War Supplies Corporation	4,557 14		266,838 19 Cr.	4,433 44
	Aluminium Goods Ltd.	536,553 64		21,898 48	269,715 45
	American Can Company	21,741 63		39,627 00 Cr.	43,640 11
	Animal Trap Company of America	39,627 00		9,378 21	11,378 21
	Arrow-Hart and Hegeman (Canada) Ltd.	2,000 00		1,718 69	1,718 69
	Associated Clock Industries Ltd.			14,859 54	57,582 79
	Atlantic Spring and Machine Co., Ltd.	42,723 25		9,474 16	9,474 16
	Atlas Polar Co., Ltd.				
	Atlas Steels Limited	1,153,258 90	843,672 07	1,996,930 97 Cr.	

Atlas Steels Limited.....	54,278 21			54,278 21
L'Auto-Neige Bombardier.....	4,188 24			4,188 24
Aviation Electric Ltd.....		14,636 56		6,334 30 Cr.
B.C. Welding Sales and Equipment Co., Ltd.....		8,500 00		8,500 00
Babcock-Wilcox and Goldie-McCulloch Ltd.....	269,156 68	8,349 51		271,904 74
Bakelite Plastics Division Ltd.....				171 00
Baker Platinum of Canada Ltd.....				964 00
W. H. Banfield Son Ltd.....	25,110 69			25,437 99
J. J. Barker Sign Co., Ltd.....	3,315 00			3,315 00
Wallace Barnes Co., Ltd.....	311,608 33			329,033 89
F. E. Barton Company.....		11,556 49		43,145 94
Bata Shoe Company of Canada Ltd.....	387,666 08	23,002 40		389,841 96
Bawden Machines Co., Ltd.....				24,293 69
Beach Foundry Ltd.....	32,422 96			33,566 63
Beatty Brothers Ltd.....	84,364 08			87,659 35
Beatty Brothers Ltd. (Canadian Die Casters Division).....	4,238 28			2,219 37
Beaver Dental Burs.....				9,574 25
Bedard-Girard Ltd.....				7,177 84
A. Belanger Ltd.....	37,373 51	10,004 99		47,378 50
Robert Bell Engine and Thresher Co., Ltd.....	45,275 59	342 41		45,618 00
Belleville Foundries Limited.....				17,637 22
Bendix-Eclipse of Canada Ltd.....	316,741 24			377,416 10
Benedict-Proctor Manufacturing Co., Ltd.....	200 00	11,121 58		200 00
Berthierville Machine Shop.....	2,277 34			2,277 34
John Bertram and Sons Co., Ltd. (Pratt and Whitney of Canada Division).....	772,009 72	4,379 74		828,648 00
Bloctube Controls of Canada Ltd.....	136,919 78	586 17		145,966 56
Boeing Aircraft of Canada Ltd.....	132,543 67	1,448 30		339,616 30
W. Bohne and Co., Ltd.....				299 70
Bolton Die Company.....	15,336 92			39,829 39
Bordeaux Company.....	2,640 85			2,640 85
S. F. Bowser Co., Ltd.....	304,242 75	19,451 82		291,601 66
Boyles Brothers Drilling Co., Ltd.....	118,518 30	706 66		132,096 34
Brantford Coach and Body Ltd.....				2,396 41
British Aeroplane Engines Ltd.....				90,876 33
British American Machine Works.....	84,644 37	2,696 33		2,694 78
British American Oil Co., Ltd.....				113,118 95
F. L. Buchanan Ltd.....	17,921 27	95,643 63		9,137 33
Budd and Dyer.....				4,486 00
Burgere Machine Shop.....				1,607 15
Butler Stampings and Machine Screws Ltd.....				12,137 15
Callander Foundry and Manufacturing Co., Ltd.....				4,907 13
Canada Chain and Forge Co., Ltd.....				51,798 41
Canada Electric Castings Ltd.....	51,798 41			50,707 46
Canada Foundries and Forgings Ltd.....	50,707 46	331 34		584,149 52
Canada Illinois Tools Ltd.....	582,308 42			178,568 65
Canada Iron Foundries Ltd.....	178,044 13			458,959 64
Canada Metal Co., Ltd.....	365,720 53			21,088 30
Canada Wire and Cable Co., Ltd.....	8,426 93			80,579 03
Canadian Acme Screw and Gear Co., Ltd.....	76,457 97	4,121 06		1,427,193 94
Canadian Aircraft Instruments and Accessories Ltd.....	1,154,938 76			9,468 52
Canadian Allis-Chalmers Ltd.....				35,480 84

Schedule D—Continued

Ref.	Name	To March 31, 1944	Fiscal Year 1944-45		To March 31, 1945
			War Allotment Expenditures	Other Adjustments	
A	Canadian Bank Note Co., Ltd.	121,726 95	42,663 29	4,250 00 Cr.	160,140 24
	Canadian Beaver Company			2,859 36	2,859 36
	Canadian Bridge Co., Ltd.	269,593 80	59,042 39	5,916 73	334,552 92
	Canadian Car and Foundry Co., Ltd.	11,029,663 32	406,851 08	270,368 94 Cr.	11,106,145 46
	Canadian Comstock Co., Ltd.			14,950 96	14,950 96
	Canadian Elevator Equipment Co., Ltd.	256,918 33	52 74 Cr.	23,096 24 Cr.	233,769 35
	Canadian Engineering and Tool Co., Ltd.			7,045 50	7,045 50
	Canadian Furnace Ltd.	41,989 85			41,989 85
	Canadian Industries Ltd.			184 50	184 50
	Canadian Ingersoll-Rand Co., Ltd.	25,146 84		205,260 98	230,407 82
	Canadian International Paper Company			8,019 35	8,019 35
	Canadian Kodak Co., Ltd.	99,991 97	1,524 01	39,128 03 Cr.	102,505 57
	Canadian Locomotive Co., Ltd.	1,102,681 54	1,289 25	10,478 12 Cr.	1,064,842 76
B	Canadian Macromi Company	71,972 47	16,208 88	9,586 22	77,703 23
	Canadian Mixermobile Co., Ltd.			52,332 45 Cr.	1,946,060 98
	Canadian Motor Lamp Co., Ltd.	1,999,002 45	609 02 Cr.	11,987 06 Cr.	85,844 80
	Canadian National Railway Company	97,831 86		37,173 56	5,405,528 43
	Canadian Pacific Railway Company	5,342,976 99	25,377 88	125 01	147,157 53
	Canadian Locomotive Co., Ltd.	147,032 52		27,520 46 Cr.	303,004 02
	Farrand and Delorme, Division of United Steel Corporation Ltd.	330,524 48		20,173 49 Cr.	489,688 54
	Hamilton Gear and Machine Company	509,862 03	1,968 08	895 69 Cr.	24,822 66
	International Harvester Company of Canada Ltd.	23,750 27			71,109 29
	Montreal Locomotive Works Ltd.	71,109 29		25,032 74 Cr.	289,059 64
	Turnbull Elevator Co., Ltd.	314,092 38		535 11 Cr.	218,973 12
	Waterous Limited	219,483 23	25 00	7,854 05 Cr.	13,706 28
	Canadian Power Boat Co., Ltd.	7,854 05		109,224 62 Cr.	97,372 53
	Canadian Steatite Co., Ltd.	41,308 74	81,622 16		248,878 24
	Canadian Sumner Iron Works Ltd.	92,403 23	4,969 30		786,521 01
	Canadian Tube and Steel Products Ltd.	386,794 90		137,916 66 Cr.	37,459 83
	Canadian Vickers Ltd.	1,293,788 62	38,744 65	546,012 26 Cr.	236 52
	Canadian Westinghouse Co., Ltd.	14,182 31	23,277 52		57,720 40
	Canadian Wooden Aircraft Ltd.	236 52		645 11	58,180 12
	Canadian Wright Ltd., and British Aeroplane Engines Ltd.	18,147 07	38,928 22	4,397 05	9,152 49
	L. H. Cann	49,505 79	4,277 28	9,152 49	33,750 60
	Canopus Engineering Company			33,750 60	25,823 00
	Cemco Instruments Limited			25,823 00	104,096 99
	Cemco Electrical Manufacturing Co., Ltd.			92,829 88	500 00
	Central Bridge Co., Ltd.	11,267 11		326 52 Cr.	2,290 15
	Central Machine Works	326 52		500 00	1,393 50
	Central Wire and Iron Works Company			2,290 15	4,434 27
	Chadwick-Carroll Brass and Fixtures Ltd.			1,393 50	
	Chaput Engineering and Sales Ltd.			4,434 27	
	Chatco Steel Products Ltd.				

Chrysler Corporation of Canada Ltd.	805,049 51	36,702 10	94,067 80 Cr.	747,683 81
Galt Metal Industries Ltd.	29,075 00	1,000 00		30,075 00
Clare Shipbuilding Co., Ltd.	102,592 10		923 68 Cr.	101,668 42
Clyde Aircraft Manufacturing Co., Ltd.	115,382 64		112,937 29	228,319 93
Cockshutt Moulded Aircraft Ltd.			7,043 78	7,043 78
Cockshutt Plow Co., Ltd.			7,228 27 Cr.	1,085,896 27
Coffield Washer Co., Ltd.	1,026,776 89	66,347 65	6,628 72	6,628 72
B. J. Coghlin Co., Ltd.			27,779 92	27,779 92
Coleman Lamp and Stove Co., Ltd.			6,592 89	6,592 89
Wm. Collings and Sons Ltd.	2,723 22			2,723 22
Colonial Tool Co., Ltd.	294,539 93		48,179 50 Cr.	246,360 43
Commonwealth Electric Corporation Ltd.			58,510 08	58,510 08
Conlin Engineering Company			6,195 07	6,195 07
Conrodd Engineering Co., Ltd.			8,138 52	8,138 52
Continental Can Company of Canada Ltd.	1,459 00		1,459 00	1,459 00
Cooley Metal Products Ltd.	400 00			400 00
Corman Engineering Co., Ltd.	65,320 41	1,313 52	37,635 97	104,269 90
Cornell Engineering Co.			8,012 02	8,012 02
Coulter Copper and Brass Co., Ltd.			6,339 61	6,339 61
Courtaulds (Canada) Ltd.		262,452 99	10,165 43	603,260 76
Craftools Ltd.	330,642 34		1,509 76	1,509 76
Craig Bit Co., Ltd.			51 50	51 50
W. F. Craig Machines Ltd.			84,760 92	95,423 85
Crane Ltd.	10,662 93		16,747 60	282,461 95
Crane Ltd. (Joliette Steel Ltd.)	265,790 68	76 33 Cr.	4,646 04 Cr.	
Creighton and Smith Motors	4,646 04		5,017 81	
Cresswell-Pomeroy Ltd.	50,001 38	2,059 90	13,727 79	203,716 74
Crouse-Hinds Company of Canada Ltd.	111,903 69	78,085 26	29,718 46	29,718 46
Cub Aircraft Corporation Ltd.			23,891 82	24,847 92
Dahl and Company	956 10		789 23	1,469 23
Darling Brothers Ltd.	680 00		15,472 96	180,110 31
Davenport Tool and Die Works	152,441 10	12,196 25	19,329 60	19,329 60
Davie Shipbuilding and Repairing Co., Ltd.		482 36	36,259 92	1,705,479 18
Defence Industries Ltd.			2,089,181 29 Cr.	
Diamond T Trucks Ltd.			11,311 80	16,567 54
Dominion Bridge Co., Ltd.	1,668,736 90	36,838 47	127,334 50	4,320,119 66
Dominion Electric Protection Company	2,089,181 29	4,200 76 Cr.	3,867 86	34,821 55
Dominion Electrohome Industries Ltd.	4,155,946 69	1,966 21	9,969 05 Cr.	39,251 33
Dominion Engineering Works Ltd.	35,154 45	19,485 49	33,584 52	1,781,047 62
Dominion Forge and Stamping Co., Ltd.	1,727,977 61		6,288 35 Cr.	74,489 39
Dominion Rubber Co., Ltd.	80,777 74		10,210 26 Cr.	564,209 73
Dominion Steel and Coal Corporation Ltd.	548,726 59	25,693 40	53,097 89 Cr.	69,861 57
Dominion Twist Drill Ltd.	186,028 04 Cr.	308,987 50	3,360 11 Cr.	79,127 30
Dominion Wheel and Foundries Ltd.	82,487 41		86,357 32	86,357 32
Dowty Equipment (Canada) Ltd.			13,833 72	13,833 72
F. X. Drolet Company	6,192 48	455 38	7,778 52	14,426 38
Dunbar Aluminium Foundry Co.			7,112 22	7,112 22
Dunlop Tire and Rubber Goods Co., Ltd.	198,910 28	1,517 84		200,428 12
Duple Tool and Die Ltd.	36,684 63			36,684 63
Duro Aluminium Ltd.				4,132 16
Eastern Car Co., Ltd.	1,957,865 85	19,994 06		1,964,068 99
Eastern Woodworkers	12,875 00	16,486 67		29,361 67

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Schedule D—Continued

Ref.	Name	To March 31, 1944	Fiscal Year 1944-45		To March 31, 1945
			War Allotment Expenditures	Other Adjustments	
	Easy Washing Machine Co., Ltd.	9,201 20			9,201 20
	Eston-Wilcox-Rich Ltd.	56,477 78		55,245 71	111,723 49
	Electric Tamper and Equipment Company of Canada Ltd.			29,040 44	29,040 44
	Electrical Manufacturing Company, Ltd.			1 00	1 00
	Electroliter Manufacturing Co., Ltd.			26,793 00	26,793 00
	Empire Brass Manufacturing Co., Ltd.			5,177 81	5,177 81
	Enamel and Heating Products Ltd.	7,266 22	21,931 13	14,157 76	43,355 11
E	Engineering Products of Canada Ltd.	210,343 64	76 61 Cr.	171,332 17	381,599 20
	Engineering Tool and Forgings Ltd.			12,173 94	12,173 94
	English Electric Company of Canada Ltd.			80,539 39	102,106 23
	Fairchild Aircraft Ltd.	21,566 84		73,885 75	4,429,731 09
	Federal Foundries and Steel Co., Ltd.	4,194,118 93	161,726 41	19,752 98	19,752 98
	Federal Sales and Rubber Company of Canada Ltd.			13,690 98	13,690 98
	Firestone Tire and Rubber Company	350,284 80	3,549 58	3,808 00 Cr.	350,026 38
	Fisher Gauge Works.			2,566 04	2,566 04
	Flaherty Manufacturing Company			3,301 36	3,301 36
	Alexander Fleck Ltd.	40,121 27		39,534 28	47,934 77
	Flexible Shaft Co., Ltd.	39,104 80		8,829 97	6,378,332 36
	Ford Motor Company of Canada Ltd.	5,972,272 34	202,177 06	208,882 96	169,016 29
	Canadian Acme Screw and Gear Ltd.	169,016 29			500,747 58
	Canadian Bridge Co., Ltd.	460,434 85	39,302 55	1,010 18	16,104 38
	Conroy Manufacturing Co., Ltd.	16,104 38	95,172 17	416 54 Cr.	725,112 29
	International Harvester Company of Canada Ltd.	630,356 66			170,339 83
	Kelsey Wheel Co., Ltd.	170,339 83			174,689 08
	Shurly-Dietrich-Atkins Co., Ltd.	174,689 08			36,643 29
	Ford-Smith Machine Co., Ltd.		31,333 96	36,643 29	87,607 64
	Foundation Maritime Ltd.	56,273 68			3,895 71
	Frigidaire Products of Canada Ltd.			3,895 71	269,504 89
	Frost and Wood Co., Ltd.	262,906 78		6,598 11	5,772 58
	Galt Metal Industries Ltd.	5,680 65	111 93		43,719 60
	Gardner Equipment Co., Ltd.				481,789 39 Cr.
	General Motors of Canada Ltd.	3,930,283 77	2,551 79	12,971 27	12,971 27
	Canadian Ingersoll-Rand Co., Ltd.			113 00 Cr.	72,663 04
	McKinnon Industries Ltd.			71,214 93 Cr.	40,037 82
	General Motors Products of Canada Ltd.	72,776 04		38,642 49	59,060 86
	General Steel Wares Ltd.	111,252 75	8,730 57	1 00	1 00
	Globeite Batteries Ltd.	11,687 80			96,684 87
	B. F. Goodrich Rubber Company of Canada Ltd.	96,684 87			994,999 45
	Goodyear Tire and Rubber Company of Canada Ltd.	898,637 13	93,621 89	2,740 43	60,715 37
	J. A. Gosselin Co., Ltd.	45,602 56	121 05	14,991 76	14,689 06
	Gottfredson Limited.			14,689 06	1,711 86
	Granby Aviation Ltd.			1,711 86	6,971 49
	Gray Forgings and Stampings Ltd.			6,971 49	

Greavette Boats Limited.....	34,385 69	.....	64 00	64 00
W. and J. G. Greely Ltd.....	.....	6,616 21	68,247 91	102,633 60
Grinnell Company of Canada Ltd.....	151,518 14	1,570 66	.....	6,616 21
Guelph Stove Co., Ltd.....	88,347 01	.....	14,084 08	167,172 88
Gutta Percha and Rubber Ltd.....	39,164 92	.....	2,172 34	90,519 35
Hafer Machine Co., Ltd.....	3,216 76	.....	.....	39,164 92
Hale Brothers Ltd.....	878,762 03	31,630 86	17,977 01	3,216 76
Halifax Shipyards Ltd.....	.....	.....	39,351 10	928,369 90
Hall Engineering Ltd.....	62,147 29	16 82 Cr.	201 28	39,351 10
Hall Machinery Company.....	873,539 77	63,629 73	10,869 55 Cr.	62,331 75
Hamilton Bridge Co., Ltd.....	40 00	.....	.....	926,299 95
Hamilton By-Product Coke Oxens Ltd.....	55,386 14	216 80	.....	40 00
Hamilton Gear and Machine Company.....	.....	.....	29,454 52	85,057 46
Hamilton Motor Products Ltd.....	854 53	.....	10,710 35	10,710 35
Harrington Tool and Die Co., Ltd.....	20,475 50	.....	31,938 69	32,793 22
Hayes Manufacturing Co., Ltd.....	1,557,679 89	152,517 11	.....	20,475 50
Hayes Steel Products Ltd.....	231,000 87	185 04	147,880 35	1,858,077 35
Heaps Engineering (1940) Ltd.....	.....	.....	44,836 20	276,022 11
J. T. Hepburn Limited.....	10,818 81	.....	236,871 06	236,871 06
Hi-Speed Tools Ltd.....	.....	.....	4,275 00	15,093 81
Hill Engineering Co., Ltd.....	.....	.....	92 90	92 90
Hillis and Sons Ltd.....	26,831 54	5,380 91	.....	32,212 45
T. Hogan and Company.....	4,082 92	.....	.....	4,082 92
Holman Machines Ltd.....	297,784 00	4,532 00	136,396 50 Cr.	165,919 50
Hoover Co., Ltd.....	83,009 17	.....	1,857 77	84,806 94
Houde and Bergeron.....	.....	.....	267 70	267 70
Houser Machine Works Ltd.....	207,530 39	.....	13,387 01 Cr.	194,143 38
Hoving's Vulcanizers and Foundry Works.....	5,052 25	.....	.....	5,052 25
Howard Furnace and Foundries Ltd.....	.....	.....	3,000 00	3,000 00
Humber Engineering Co., Ltd.....	.....	.....	16,729 45	16,729 45
Hydraulic Machinery Co., Ltd.....	.....	.....	10,306 79	10,306 79
Hyland Motors Ltd.....	.....	.....	4,335 00	4,335 00
Ideal Iron Works Ltd.....	.....	.....	4,934 98	4,934 98
Imperial Oil Ltd.....	.....	7,801 83	.....	7,801 83
Imperial Optical Company.....	4,994 51	.....	.....	4,994 51
Industrial Associates (Canada) Ltd.....	294,109 66	7,400 04	130,597 97	432,107 67
Industrial Shipping Co., Ltd.....	26,872 71	.....	.....	26,872 71
Ingersoll Machine and Tool Co., Ltd.....	293,633 92	5,129 36	30,553 75	324,187 67
Instruments Ltd.....	69,863 73	.....	7,237 27	82,230 36
International Flare-Signal Company Ltd.....	.....	.....	67 70	67 70
International Harvester Company of Canada Ltd.....	588,627 57	4,172 26 Cr.	27,848 68 Cr.	556,006 63
International Iron and Metal Company.....	70,369 94	18,000 00	.....	88,369 94
International Silver Company of Canada Ltd.....	8,193 27	23,709 69	18,146 05	50,049 01
J. D. Irving Ltd.....	.....	31,467 79	.....	31,467 79
A. B. Jardine and Co., Ltd.....	.....	.....	20,935 36	20,935 36
Jarry Motors Ltd.....	9,469 45	2,766 63	75,013 19	75,013 19
Jeffree and Jeffree Ltd.....	.....	.....	6,462 45	18,698 53
Jem Rubber Co., Ltd.....	.....	.....	437 40	437 40
Joliette Foundry and Tool Works.....	1 00	.....	1 00 Cr.	.....
Joliette Machine Works Ltd.....	31,077 22	2,702 35 Cr.	28,374 87
Kelsey Wheel Co., Ltd.....	137,013 83	137,013 83

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H

Schedule D—Continued

Ref.	Name	To March 31, 1944	Fiscal Year 1944-45		To March 31, 1945
			War Allotment Expenditures	Other Adjustments	
H	Kelvinator of Canada Ltd.	83,574 26	1,024 29 Cr.	47,586 15	130,136 12
	Kenametal of Canada Ltd.			618 80	618 80
	Kenametal Tools Manufacturing Co., Ltd.			11,471 21	11,471 21
	Wm. Kennedy and Sons Ltd.	1,363,294 47	68,578 39	29,747 11	1,461,619 97
	Ketchum Manufacturing Co., Ltd.		2,166 25	7,077 16	2,873 41
	W. R. Key and Company			1,689 68	1,689 68
	Kingston Shipbuilding Co., Ltd.		31,270 89		31,270 89
	Kipp-Kelly Ltd.	1,408 15		4,768 57	6,176 72
	Knechtels Limited.			191 00	191 00
	Kondu Manufacturing Co., Ltd.			1,464 38	1,464 38
	J. Kovinsky and Sons Ltd.	8,935 37	1,387 45		10,322 82
	Kroehler Manufacturing Co., Ltd.	1 00		1 00	2 00
	Laminated Papers Ltd.	55 13			55 13
	Lander and Company			3,918 72	3,918 72
	Laurentian Air Services Ltd.	962 49	17,392 30	14,925 12	33,279 91
	Thos. Lawson and Sons Ltd.		1,391 21	4,937 34	6,328 55
	Lawson Machine Shop			579 66	579 66
	Lawson Motors Ltd.	26,702 41	3,804 71		30,507 12
	Leeds Steel Products Ltd.	106,021 41	1,147 73	17,188 40	124,357 54
	Letson and Burpee Ltd.	32,413 55	2,700 47		35,114 02
	Levene Die Co., Ltd.			5,433 86	5,433 86
	Little and Sons Iron and Brass Works			25,838 11	25,838 11
	London Machine and Equipment Co., Ltd.			14,729 79	14,729 79
	London Steel Construction Co., Ltd.			2,344 59	2,344 59
	Lunenburg Foundry Co., Ltd.			4,688 16	4,688 16
	M. and C. Aviation Ltd.	159,141 15	23,794 70	5,520 89	188,456 74
	Mac-Craft Co., Ltd.			2,591 52	2,591 52
	MacDonald Brothers Aircraft Ltd.		6,183 51	10,157 89	196,337 95
	Machine Works Ltd.	179,996 55		142 65	28,337 21
	E. A. Mahon Registered	28,194 56			2,297 87
	Manitoba Bridge and Iron Works Ltd.	296,420 69		10,714 27	307,134 96
	Manitoba Rolling Mills Co., Ltd.	9,455 53		9,455 53	9,455 53
	Manitoba Steel Foundries Co., Ltd.	38,939 44		38,939 44	38,939 44
	Maple Leaf Aircraft Corporation Ltd.	11,489 41		11,489 41	11,489 41
	Marelec Ltd.	89,626 74		67,240 96	156,867 70
	Margaree Steamship Co., Ltd.	13,845 96			13,845 96
	Marine Industries Ltd.	9,958 10		9,958 10 Cr.	
	Maritime Steel and Foundries Ltd.	251,238 34	10,944 50	8,778 00	270,960 84
	Massey-Harris Co., Ltd.	1,880,836 85	122,984 83	294,169 11 Cr.	1,709,652 57
	Mastercraft Machine Products Ltd.			6,358 09	6,358 09
	Maxwells Limited			523 30	523 30
	McAvity and Sons Ltd.		21,618 89		21,618 89

McColl-Fontenac Oil Co., Ltd.	51,188 92	34,014 50	85,203 42
McDonnell Metal Manufacturing Co., Ltd.	49,901 83	3,615 56	53,517 39
R. McDougall Co., Ltd.	13,025 11		64,111 02
McKinnon Industries Ltd.	2,278,928 12	32,817 78	2,559,769 79
McLennan Foundry and Machine Works Ltd.	208,986 74	6,060 10	232,353 19
McMullen-Perkins Ltd.	5,462 00		6,488 72
John Meed and Son	11,453 42	131 46	10,130 90
Mercury Cycle and Tool Manufacturing Ltd.	6,568 91		7,869 21
Mersey Paper Co., Ltd.	49,361 17	1,600 32	54,671 12
Metal Products of Canada Ltd.			6,319 32
Metal Stampings Ltd.	383 87 Cr.		5,469 87
Mica Company of Canada Ltd.			9,208 78
Mid-West Aircraft Ltd.	22,671 06	305 05	18,604 48
Midland Shipyards Ltd.	93,972 46	1,445 03	95,010 03
Robert Mitchell Co., Ltd.	1,672,393 64	9,688 71	1,683,368 65
Modern Containers Ltd.	77,316 97	159 92	66,369 73
Modern Tool Works, Ltd.	327,326 09		417,707 46
Moffats, Ltd.	158,048 49	25,819 40	199,323 68
Montreal Armature Works Ltd.			2,567 88
Montreal Construction Supply and Equipment Ltd.	595,280 18	9,363 14	604,438 08
Montreal Locomotive Works Ltd.	1,513,598 53	4,455 37	1,498,734 27
Montreal Watch and Clock Repair Registered.	243 50		455,048 23
Jas Morrison Brass Manufacturing Co., Ltd.	464,047 06	66 00	87,261 39
Morrow Screw and Nut Co., Ltd.	35,560 43		1,787 23
Motor Coach Industries Ltd.			1,650 00
Motor Products Corporation			199,970 49
Mueller Ltd.	246,295 86	1,721 37	16,978 86
Mulcott Company	15,257 49		14,575 27
R. Musgrave and Sons Ltd.	14,575 27		329,363 00
National Cash Register Company of Canada Ltd.	288,907 21	2,934 96	9,903 99
National Electric Refrigerator Ltd.			2,081,045 60
National Steel Car Corporation Ltd.	2,091,651 25		222,272 07
Neon Products of Western Canada Ltd.	197,250 57	10,314 22	59,599 20
Neptune Meters Ltd.	71,791 30		6,906 62
New Method Laundries Ltd.	6,906 62		12,038 03
Nickleson Tool and Die Company Ltd.			2,164,769 03
Northern Electric Co., Ltd.	2,376,108 66	18,876 07	664,831 56
Northern Engineering and Supply Co., Ltd.	449,601 10	24,342 02	50,397 09
Northern Machine Works	50,397 09		6,716 77
Northern Petroleum Corporation Ltd.	5,115 47		393,103 18
Northern Tool and Gauge Ltd.	305,113 72	1,601 30	10,385 99
H. Old Centreless Grinding Company		380 77	4,605 98
O'Donnell-Mackie Ltd.			2,333 43
Oneida Limited			7,483 10
Ontario Hughes-Owens Co., Ltd.			7,744 06
Ontario Machine and Tool Co., Ltd.	7,744 06		44,394 48
Ontario Research Foundation	50,488 08	43 20	50,074 61
Orillia Sheet Metal Manufacturers Association	800 00	16,447 50	26,202 11
Orillia Water Light and Power Commission	26,202 11		5,257 58
Oshawa Engineering and Welding Ltd.			158,450 03
Otaco Ltd.	11,601 36		146,848 67

Schedule D—Continued

Ref.	Name	To March 31, 1944	Fiscal Year 1944-45		To March 31, 1945
			War Allotment Expenditures	Other Adjustments	
J	Otis-Fensom Elevator Co., Ltd.	760,321 43	105 48 Cr.	54,136 76 Cr.	706,079 19
	Ottawa Car and Aircraft Ltd.	176,608 32	203,723 21	1,770,017 76	2,149,349 29
	Ottawa Gauge and Instrument Co., Ltd.	41,559 61	347 54	7,288 67 Cr.	34,618 48
	Outboard Marine and Manufacturing Company of Canada, Ltd.	133,667 41	7,270 76	12,593 30 Cr.	128,344 87
	Packard Electric Co., Ltd.	133,667 41		12,188 69	13,093 69
	Page-Hersey Tubes Ltd.	71,973 10		32,632 89	104,605 99
	Parker Fountain Pen Co., Ltd.	60,125 74		2,022 46	62,148 20
	Parmenter and Bullock Co., Ltd.	66,946 92	8,236 71		75,183 63
	Patterson Motors Ltd.	11,609 11	3,571 91		15,181 02
	Peacock Brothers Ltd.	375,307 99	22,760 09		382,332 23
	Peck, McEwen and Co., Ltd.	391,131 42		15,735 85 Cr.	1,467 16
	Peerless Engineering Ltd.	127,629 02	301 08	30,286 43 Cr.	360,844 99
	James Pender and Co., Ltd.		7,078 50		127,930 10
	Phillips Electrical Works Ltd.	1 00			7,078 50
	Pictou Foundry and Machine Co., Ltd.	67,128 60	44,525 97	5,308 93	116,963 50
	Plewes-Jackson Engineering Ltd.	2,665 63			2,665 63
	Thos. Pocklington Company	38,018 25			38,018 25
	Port Arthur Shipbuilding Co., Ltd.	21,256 00		1,951 33	21,256 00
	Port Colborne Iron Works Ltd.				1,951 33
	Port Hope Sanitary Manufacturing Co., Ltd.	3,020 00		1,907 30 Cr.	3,020 00
	Powell River Co., Ltd.	1,907 30			1,541 88
	Power Machine and Tool Ltd.	1,541 88			1,387 79
	Powles Engineering Company	38 79			1 00
	Precision Dies and Castings Ltd.				3,471 92
	Precision Tool Works Ltd.	203,604 73	7 61	6,830 57	207,084 26
	Premco Progress and Engineering Corporation				6,830 57
	Pressure Castings of Canada Ltd.	108,702 34	4 83	1,147 13 Cr.	107,560 04
	Pritchard-Andrews Company of Ottawa Ltd.	57 70			57 70
	Progressive Engineering Works Ltd.	16,529 66			16,529 66
	Provincial Engineering Ltd.			57,155 64	57,155 64
	Pyral and Nye Ltd.	2 00			2 00
	Purdy Brothers Ltd.	464 97	6,023 46	90 00 Cr.	6,398 43
	Purdy Motors Ltd.	32,608 17			32,608 17
	Pushie's Machine Shop	35,726 38	1,822 45 Cr.		33,903 93
	R.C.A. Victor Co., Ltd.	163,310 91	29,579 70	221 00	193,111 61
	Radio Components Ltd.			2,535 90	2,535 90
	Radio Valve Company of Canada Ltd.	143,274 28	199,108 14		347,388 63
	Rainbow Plastic Products Ltd.			6,642 22	6,642 22
	G. H. Randall Co., Ltd.	472 98			472 98
	Rebuilt Tool Company			1,369 99	1,369 99
	Redcliffe Pressed Brick Company Ltd.			3,822 40	3,822 40
K					

Reed-Cameron.....	15,323 57	3,991 51	3,991 51
George W. Reed and Co., Ltd.....	3,961,124 71	1,203 72 Cr.	14,119 85
Regina Industries Ltd.....	134,298 32	19,999 77	4,035,137 90
Reliance Aircraft and Tool Co., Ltd.....	28,858 30	81,591 93	215,890 25
Reliance Gear Works Ltd.....			28,558 30
Reliance Industries Ltd.....			17,247 13
Renfrew Electric and Refrigerator Co., Ltd.....			7,751 88
Richards Engineering Company.....			18,734 60
Richardson Road Machinery Co., Ltd.....	43,240 43		44,743 42
Riordon Pett Plating Co., Ltd.....	2,122 45		2,122 45
Robb Engineering Works Ltd.....	203,030 81		296,575 21
Joseph Robb and Co., Ltd.....		27,014 34	27,261 51
Robbins and Myers Company of Canada Ltd.....	4,003 13	2,565 94 Cr.	1,437 19
Roberts Biological Laboratory.....		1,303 80	1,303 80
Jas. Robertson Co., Ltd.....		7,145 43	7,145 43
Robinson Oil Burning Systems Ltd.....		1,862 39	1,862 39
Rogers Electronic Tubes Ltd.....		101 58	101 58
Rogers Majestic (1941) Ltd.....	37,943 84	27,429 90	68,670 73
Rogers Radio Tubes Ltd.....	10,484 11	648 51	11,132 62
Russell Brothers Ltd.....		20,585 50	20,585 50
Hugh Russell and Sons Ltd.....	6,135 07		6,135 07
S. and S. Aircraft Ltd.....	151,999 53		39,301 62
St. John Drydock and Shipbuilding Co., Ltd.....	581,069 24		600,207 49
St. John Iron Works Ltd.....	56,830 66		47,660 02
St. John Machine Shop Ltd.....	362,515 43	9,170 64 Cr.	371,914 41
Sangano Co., Ltd.....	95,597 05	25,786 11	130,843 94
Sawyer-Massey Co., Ltd.....	650,598 94	22,453 74	669,823 33
Schultz Die Casting Company of Canada Ltd.....	53,052 22	27,914 43	80,966 65
Scott Tool and Machine Company.....	72,637 37	41,085 31	113,727 60
Wm. Seully Limited.....		284 05	157,284 05
Seiblering Rubber Company of Canada Ltd.....	197,515 68	39,980 54 Cr.	157,535 14
Seimco Instruments Ltd.....		384 06	384 06
Service Industries Ltd.....		578 09	578 09
Service Station Equipment Co., Ltd.....	10,104 17	4,576 69 Cr.	85,595 09
Seymour Machine Works Ltd.....		2,092 23	2,092 23
Shaw Tool and Machine Co., Ltd.....	120,385 91		120,355 94
Sheldons Limited.....		29 97 Cr.	4,478 02
Sherbrooke Pneumatics Ltd.....	21,658 00	4,478 02	4,478 02
Sher-Gillet Co., Ltd.....	726,431 32	76,353 69	98,011 69
Shurly-Dietrich-Atkins Co., Ltd.....		27,391 38 Cr.	700,045 86
T. S. Simms and Co., Ltd.....	806,860 49	700 00	700 00
Singer Manufacturing Company.....	1,218,412 55	5,009 90	848,468 75
Skinner Co., Ltd.....	62,314 96	3,534 94	103,471 85
N. Slater Co., Ltd.....	30,571 82	160,954 58 Cr.	1,061,930 60
Small Electric Motors (Canada) Ltd.....	157,878 11	856 09	66,104 21
Stone Franklin of Canada Ltd.....		28,626 03	90,380 86
H. A. Smith.....		87,588 36	247,594 28
Smith and Stone Ltd.....		3,108 32	7,642 90
Somerville Ltd.....		109,224 62	3,108 32
Sorel Industries Ltd.....	11,337,288 39		109,224 62
		94,360 28	5,070 00
			11,543,874 54

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Schedule D—Concluded

Ref.	Name	To March 31, 1944	Fiscal Year 1944-45		To March 31, 1945
			War Allotment Expenditures	Other Adjustments	
	Sparton of Canada Ltd.	1,968 93		1,968 93 Cr.	1,914 91
	Standard Iron and Steel Works			1,914 91	61,659 16
	Standard Machine Shop Ltd.			61,659 16	438,369 63
	Standard Machine and Tool Co., Ltd.	367,669 99	6,416 33	64,283 31	6,645 87
	Standard Machine Works			6,645 87	6,325 00
	Stanley Manufacturing Co., Ltd.			3,325 00	113,834 06
	Stanley Precision Instruments Ltd.	111,900 66	6,046 40	4,113 00 Cr.	25,736 31
	Stanley Steel Co., Ltd.	25,736 31			7,139 73
	Staroba Industrial Research Co., Ltd.			7,139 73	9,631 29
	Starr Manufacturing Works Ltd.	5,749 93	367 64	3,513 72	649 50
	Steele's Wire Springs Ltd.			649 50	9,301 22
	Sterling Engine Works Ltd.	2,170 53	1,277 28	7,130 69	1,277 28
	Bruce Stewart and Co., Ltd.				29,800 65
	Stewart-Warner-Alemite Corporation of Canada Ltd.			29,800 65	9,476 57
	Stone Franklin of Canada Ltd.	12,615 98		9,476 57	3,000 00
	Suburban Rapid Transit Company			9,615 98 Cr.	691 77
	Sunnen Products Co., Ltd.			691 77	104,123 49
	Sunshine Waterloo Co., Ltd.	48,788 90	17,706 71	37,627 88	26,333 59
	Superior Airways Ltd.			26,333 59	26,273 70
	Superior Steel Corporation	26,273 70			28,903 72
	Sutton-Horsley Co., Ltd.	71,203 71		71,203 71 Cr.	1 00
	Taylor Craft Aviation of Canada Ltd.			28,903 72	35,124 47
	Taylor Electric Manufacturing Co., Ltd.	32,755 10		1 00	292,959 53
	J. A. M. Taylor Tool Co., Ltd.	225,141 98	59,985 28	2,369 37	1,335,858 89
	Thompson Brothers Machinery Co., Ltd.	1,496,164 86	232,208 87	7,832 27	239 49
	Thompson Products Ltd.			392,514 84 Cr.	29,440 07
	Thomson Electrical Works Ltd.	239 49			28,797 76
	Thornbury Industries Ltd.	11,318 39		18,121 68	7,526 58
	A. L. Torgis and Sons	9,607 03		19,190 73	349,123 00
	Toronto Engine Works Ltd.	7,526 58			18,011 70
	University of Toronto—Connaught Laboratories	349,123 00		2,523 72 Cr.	41,723 76
	Trans-Canada Airlines Ltd.	20,535 42		30,780 00	3,630 531 21
	Trenton Industries Ltd.	10,943 76		42,899 64	53,061 24
	Trenton Steel Works Ltd.	3,358,525 06	229,106 51	58,061 24	67,771 57
	Truck Engineering Ltd.			113,274 50	129,447 70
	Truscon Steel Company of Canada Ltd.	69,382 91	16,945 19	3,250 19	3,250 19
	Turnbull Elevator Co., Ltd.	16,173 20			105,610 55
	United-Carr Fastener Company of Canada Ltd.			274,984 47	1,155,406 86
	United Shoe Machinery Company of Canada Ltd.	105,446 24	164 31	2,631 24	2,631 24
	United Steel Corporation Ltd.	680,412 99	200,009 40	1,897 64	3,977 86
	Universal Cooler Co., Ltd.	733 60		3,977 86	6,324 69
	Universal Moulded Products Co., Ltd.			6,324 69	72,113 27
	Universal Tool and Die Manufacturing Ltd.			4,581 00 Cr.	169,170 37
	Valeois and Valeois Ltd.	76,660 03	34 24		66,123 81
	Vancouver Engineering Works Ltd.	87,047 69	82,122 68		
	Vancouver Iron Works Ltd.		66,123 81		

Viceroy Manufacturing Co., Ltd.	52,040 61	103 70	76 50	52,220 81
Victoria Engineering Company			2,920 70	2,920 70
Victoria Precision Works Co., Ltd.			9,124 79	9,124 79
Viking Pump Company of Canada Ltd.			9,995 34	9,995 34
Viles Enamel Products Ltd.	66,688 43	15,068 33		81,756 76
Vollans Industries Ltd.			15,889 83	15,889 83
Vulcan Iron Works Ltd.	231,280 90		25,609 08	256,889 98
Wal Colmonoy Company			3,649 58	3,649 58
Wallaceburg Brass Ltd.	94,512 35	6,313 55	56,454 56	157,280 46
R. F. Walsh Co., Ltd.			1,212 95	1,212 95
L. J. Washer Ltd.		24,541 08	20,739 50	20,739 50
Waterloo Manufacturing Co., Ltd.	3,409 53		95,374 57	123,325 18
Waterous Limited	246,303 18		2,361 42	248,664 60
Weatherhead Company of Canada Ltd.	225,001 41		57,897 85	282,899 26
Weaver Industries Ltd.	221 87	1,469 54	221 87 Cr.	1,469 54
Webb and Gifford Ltd.	42,920 41	295 65	27,780 59	70,996 65
Webb Service Station			3,247 83	3,247 83
Webb-Spark Engineering Ltd.	32,549 43			32,549 43
Webster Air Equipment Co., Ltd.			13,644 57	13,644 57
Welch and Johnston Ltd.	1 00		3,091 64	3,092 64
Welker Industries Ltd.			14,638 48	14,638 48
West Coast Shipbuilders Ltd.	44,097 89		799 71	799 71
Western Clock Co., Ltd.			4,986 34	49,084 23
Western Pattern Works, Inc.			290 75	290 75
Western Steel Products Corporation Ltd.	4,920 26	2,492 33	4,051 28	11,463 87
Westminster Iron Works Co., Ltd.			83,712 11	83,712 11
W. C. Wetmore Co., Ltd.			1,091 38	1,091 38
White Canadian Aircraft Ltd.			2,831 95	2,831 95
Harry H. Whitehall	45,347 09		5,684 13	51,031 22
Whitehall Machine and Tools Ltd.	144,493 07	1,047 41 Cr.	37,256 38	180,702 04
A. E. Whitehouse and Sons			11,912 97	11,912 97
A. C. Wickman (Canada) Ltd.	128,209 39	647 09		128,856 48
Wilkening Manufacturing Company (Canada) Ltd.	131,759 43	1,330 37	888 00 Cr.	132,201 80
Williams Tool Corporation of Canada Ltd.			24,617 72	24,617 72
J. Fred Williamson Ltd.	4,126 75		4,126 75	4,126 75
Windsor Tool and Die Ltd.	6,224 90		13,476 27	19,701 17
Wings Construction Ltd.	2,620 11	2,329 66	121 30	5,071 07
Winnipeg Brass Ltd.			6,632 98	6,632 98
Wright Industries Ltd.	62,558 17		6,109 06	68,667 23
Yale and Towne Manufacturing Company (Canadian Division)	489 30			489 30
Yarrows Limited	750,150 23	192,061 67	5,865 57 Cr.	936,346 33
L. A. Young Industries of Canada Ltd.			19,879 81	19,879 81
Duty, Taxes, Transportation Charges and Removal Costs on Tire-building Machinery Transferred from United States	52,650 54	4,281 68	1,635 66	58,567 88
Fire Protection (Various Aircraft Plants)	501,847 66		501,847 66 Cr.	109,445 66
Lima Cranes (Various Locations)	109,445 66			75,766 97 Cr.
Suspense Account—Machinery Transfers			75,766 97 Cr.	9,476 04
Tooling Costs (Miscellaneous Plants)	8,153 48	1,322 56		
	\$ 124,633,308 80	\$ 6,319,294 69	\$ 965,203 63 Dr.	\$ 131,917,807 12

NOTE.—1944-45 Adjustments as follows:

Dr. Transfers between Balance Sheet Accounts.

Cr. Sales and Recoveries

Firms, the names of which are inset, are suppliers of components for main plants underneath which they are listed.

A-N The current year's credit balances under "War Allotment Expenditures", represent recovery of previous years' expenditures.

2,201,067 03	\$ 965,203 63 Dr.
1,295,863 40	

Schedule E

MISCELLANEOUS PROPERTY ACQUIRED
INVESTMENT IN PLANT AND EQUIPMENT

Ref.	Detail	As at Mar. 31, 1944	Fiscal Year 1944-45		As at Mar. 31, 1945
			War Allotment Expenditures	Other Adjustments	
A	Aircraft Plant.....	102,500 00		623,479 00	623,479 00
	Airport Runways.....	231,652 35			102,500 00
B	Berth for Ship Repairs.....	36,007 15	1,428 67	2,775 96	235,856 98
	Clamshell Crane.....	165,044 48		27,512 06 Cr.	8,495 09
C	Coal Handling Bridge.....	509,068 96	3,266 45 Cr.	25,563 77 Cr.	136,214 26
	Coal Handling Plant.....		41,430 00	1,425 93 Cr.	549,073 03
D	Concrete Tanks and Pumping Facilities.....	732,197 93	34,751 88		34,751 88
	Construction of Extension to Airport.....	6,859 39	220,128 71		952,326 64
E	Electric Stacking Equipment.....				6,859 39
	Equipment for Wood Fuel Operations.....	27,457 48	28,463 35		28,463 35
F	Extension to Public Wharf.....	356,893 50	10,427 00		27,457 48
	Ferry Boat.....	299,554 15	1,616 34	3,606 30 Cr.	367,320 50
G	Fitting-out Berth (Cargo Vessels).....	454,882 25	290,708 50	25,587 56 Cr.	297,564 19
	Fitting-out Berth for Merchant Ships.....		1,296,000 00		719,803 19
H	Four Lancaster Aircraft.....	44,975 26	36,704 49 Cr.	7,564 33 Cr.	1,296,000 00
	Land.....	289,449 83	13,215 00		302,664 83
I	Lay-to Wharf.....	7,215 00			7,215 00
	Motor Boat.....	12,835 98			12,835 98
J	Motor Trucks.....	78,160 94	50 00		78,210 94
	Pier No. 7.....	76,970 32			76,970 32
K	Pile Berth.....	8,018 59			8,018 59
	Radio Interference Testing Building.....	112,702 57		61,643 55 Cr.	51,059 02
L	Railway Barges.....	84,992 37	74 35	85,066 72 Cr.	884,123 62
	Rhodes Curry Wharf.....	536,721 54	347,402 08		9,019 44
M	Runways and Purchase of Land for Airport.....	9,021 47	2 03 Cr.		1,144,258 27
	Serp Crushers.....	1,132,865 27	11,893 00		33,821 10
N	Semi-Tidal Graving Dock.....	33,821 10			91,737 65
	Ship Repairs—Extension to Wharf.....	91,737 65			1,10,252 77
O	Snow Blower Equipment.....	10,178 33	74 44		2,347,799 42
	Sound Projection Equipment.....	42,696 20	554,210 12	1,750 893 10	6,356,486 92
P	Storage Facilities.....				2,578 48
	Surplus Machine Tools taken over by Department of Munitions and Supply.....			6,356,486 92	1,934,791 40
Q	Suspension Crane Scales.....	1,934,791 40	2,578 48		1,934,791 40
	Tank Cars.....	26,022 52	44 31		26,066 83
R	Tarpaulins.....				

Unloading Pier.....	274,667 74	48 00 Cr.	274,619 74
Vehicles.....	31,976 50	22,139 56	22,139 56
Machinery Transfers—Suspense.....		239,388 59	271,365 09
	\$ 7,761,238 22	\$ 2,836,662 82	\$ 8,735,005 35 Dr. \$ 19,332,906 39

NOTE.—1944-45 Adjustments, as follows:

Dr. Transfers between Balance Sheet Accounts..... 8,849,772 73

Cr. Receipts from Sales of Assets..... 114,767 38

\$ 8,735,005 35 Dr.

- A Clamshell Crane: for bunkering of vessels in the harbour facilities of the National Harbours Board; Dominion Coal Co. Ltd., to pay a surcharge of 50 cents per ton of coal delivered until such time as cost of crane and expenses in connection with its transfer from point of manufacture to point of erection, are amortized.
- B Coal Handling Bridge: removal and re-erection of coal handling bridge complete with equipment; Dominion Coal Co., Ltd., to pay 10 cents per ton for each ton of coal discharged by the bridge from car or vessel, until such time as His Majesty has been reimbursed the costs. The Company agrees to purchase the bridge from His Majesty at the cessation of hostilities, for the sum of \$100,000. However, if at the date of purchase the Company has not reimbursed His Majesty the total costs of dismantling, transportation, and re-erection, the Company is not to be obliged to pay any balance then remaining unpaid.
- C These aircraft were turned over to Trans-Canada Airlines Ltd., in connection with the inauguration of a Canadian Trans-Atlantic Air Service for the purpose primarily of carrying mail for troops Overseas and of transmitting important official Government mail and documents.
- E Lay-to Wharf: construction of wharf, dredging of berth, and providing of pipe-line for fuelling ships; Imperial Oil Ltd., to remit surcharge of 10 cents per barrel on all oil handled.

BDF The current credit balances under "War Allotment Expenditures", represent recovery of previous years' expenditure.

Schedule F

MISCELLANEOUS INVESTMENTS

Ref.	As at Mar. 31, 1944	Fiscal Year 1944-45 Transactions (Net)	As at Mar. 31, 1945
<i>Loans and Advances—</i>			
<i>To Sundry Government Agencies—</i>			
Crown Company			
Atlas Plant Extension Ltd.....	8,264,001 62	7,551,617 25 Cr.	712,384 37
<i>To United Kingdom and Other Govern- ments—</i>			
India—Purchase of Locomotives.....	2,781,500 93	2,778,713 35 Cr.	2,787 58
United States of America—War Supplies Ltd.....	71,158,139 00	71,197,895 63 Cr.	39,756 63 Cr.
	73,939,639 93	73,976,608 98 Cr.	36,969 05 Cr.
<i>To Miscellaneous Contractors—</i>			
Algoma Steel Corporation Ltd.....		6,706,587 14	6,706,587 14
Algoma Steel Corporation Ltd.....	2,939,312 93	950,000 00 Cr.	1,989,312 93
Atlas Steels Limited.....		710,773 17	710,773 17
Dominion Steel & Coal Corporation, Ltd.	3,554,642 41	550,670 75	4,105 313 16
English Electric Co. of Canada Ltd.....	202,299 72	202,299 72 Cr.	
Town of Liverpool.....	7,424 62	2,250 00 Cr.	5,174 62
Marine Industries Ltd.....	1,100,000 00	281,353 32	1,381,353 32
Shawinigan Chemicals Ltd.....	103,317 24	43,628 83 Cr.	59,688 41
Union Drawn Steel Co., Ltd.....	247,252 00	247,252 00 Cr.	
	8,154,248 92	6,803,953 83	14,958,202 75
A To Sundry Coal Companies—			
Avon Coal Co., Ltd.....	14,000 00		14,000 00
Banner Coals Co., Ltd.....	9,908 67	1,997 73 Cr.	7,910 89
Birnwell Coal Ltd.....	43,025 09	222,900 88	265,925 97
Black Nugget Coal Co.....		3,113 50	3,113 50
Bras d'Or Co., Ltd.....		9,500 00	9,500 00
Camrose Collieries Ltd.....	77,957 80	209,082 77	287,040 57
Castor Creek Collieries.....	89,891 96	101,183 05	191,075 01
J. C. Chester.....	600 12	3,467 48	4,067 60
Continental Coal Corporation Ltd.....	68,798 27	250,870 40	319,668 67
E. S. Crawford.....		1,019 91	1,019 91
Eastern Collieries of Bienfait Ltd.....	17,867 85	4,466 96 Cr.	13,400 89
East Trochu Coal Mines.....	1,356 74		1,356 74
Edmonton Collieries Ltd.....		3,318 13	3,318 13
Empire Collieries Ltd.....	4,000 00		4,000 00
W. Benton Evans.....	11,897 08	3,350 23	15,247 31
The Foothills Collieries Ltd.....	8,663 62	2,033 33	10,696 95
J. J. Hamilton Coal Co.....	9,000 00	1,481 39 Cr.	7,518 61
Hillcrest Mohawk Collieries Ltd.....	18,783 06	30,216 94	49,000 00
Hi-Test Lignite Coal Co.....	2,800 17		2,800 17
Indian Cove Coal Co., Ltd.....	11,447 00	6,869 21 Cr.	4,577 79
Indian Cove and Sullivan Coal Co.....		11,535 77	11,535 77
Jasper Coal Mines Ltd.....	26,310 62	3,366 84	29,677 46
Jenish Brothers.....	1,431 31	1,431 31 Cr.	
Lakeside Coals Ltd.....	27,649 93	6,912 48 Cr.	20,737 45
Lethbridge Collieries Ltd.....	16,000 00	3,200 00 Cr.	12,800 00
Majestic Mines Ltd.....	50,706 23	123,733 41	174,439 64
Manitoba & Saskatchewan Coal Co., Ltd.	33,813 26	89,849 19	123,662 45
Merritt Coal Mines Ltd.....	2,056 15	666 90	2,723 05
Midland Coal Mining Co., Ltd.....	15,694 70	2,450 00	18,144 70
Monarch Coal Mining Co., Ltd.....	13,831 22	1,596 55 Cr.	12,234 67
Newcastle Coal Co., Ltd.....		2,937 80	2,937 80
North West Coal Co.....		2,995 52	2,995 52
Red Deer Valley Coal Co., Ltd.....		8,383 99	8,383 99
Red Flame Coal Co., Ltd.....		1,532 15	1,532 15
Red Hot Coal Co., Ltd.....		5,552 34	5,552 34
Riverdale Coal Co., Ltd.....	2,978 48	744 62 Cr.	2,233 86
Rose Bank Mine.....		467 50	467 50
Rosedale Collieries Ltd.....	20,000 00		20,000 00

Schedule F—Concluded

Ref.	As at Mar. 31, 1944	Fiscal Year 1944-45 Transactions (Net)	As at Mar. 31, 1945
South Cambrian Ltd.....	9,788 23	902 67 Cr.	8,885 56
Sullivan Coal Co., Ltd.....		1,566 05	1,566 05
Telkoal Co., Ltd.....	15,000 00		15,000 00
Thirty-two Collieries Ltd.....	22,600 00		22,600 00
A. E. Tisdale.....	2,791 41	700 00 Cr.	2,091 41
Harvey Welton Ltd.....		723 62	723 62
Western Dominion Coal Mines Ltd.....	100,030 69		100,030 69
Western Ventures Ltd.....	55,830 52	106,091 41	161,921 93
	806,510 18	1,171,606 14	1,978,116 32
Other—			
Eldorado Mining and Refining—Acqui- sition of Prior Company's Stock.....	5,271,812 10		5,271,812 10
Suspense:—			
Inventory Appreciation Account— Polymer Sales and Service Ltd.....	3,845,478 62	2,042,993 88 Cr.	1,802,484 74
Capital Stock of Crown Companies.....	711 00	12 00 Cr.	699 00
War Assets Corporation Ltd.— Transferred to Department of Recon- struction.....	250,000 00	250,000 00 Cr.	
	\$100,532,402 37	\$ 75,845,672 14 Cr.	\$ 24,686,730 23

NOTE.— 1944-45 Transactions as follows:—

Cr. Net recovery of Loans and Advances as per Schedule P.....	96,785,367 86	
Less net recoveries included in adjustments on Schedules A, C, G-1 and G-2.....	23,232,701 60	
		73,552,666 26
Cr. Transfer to Department of Reconstruction.....		250,000 00
Cr. Suspense: Reduction in Inventory Appreciation Account.....		2,042,993 88
Cr. Transfer between Balance Sheet Accounts.....		12 00
		<u>\$75,845,672 14</u>

A These loans were granted under authority of the Emergency Coal Production Board for the purpose of ensuring maximum production through more efficient operation in the coal mining industry.

Schedule G
INVESTMENT IN PRODUCTION ASSETS

Schedule	As at Mar. 31, 1944	Fiscal Year 1944-45		As at Mar. 31, 1945
		Expenditures	Other Adjustments	
Working Capital and Production Advances—				
G-1 Joint Production Pool.....	377,000,040 11	131,587,972 61 Cr.	11,506 311 31 Cr.	233,905,756 19
G-2 Munitions and General:—	110,253,182 28	24,934,340 97 Cr.	16,222,566 44 Cr.	69,096,274 87
G-3 General.....	182,612,960 71	37,731,658 75 Cr.	.....	144,881,301 96
G-4 Mutual Aid.....	52,525,779 82	25,565,145 09 Cr.	3,155,474 00 Cr.	23,805,160 73
G-5 Aircraft.....	185,079,092 26	25,463,145 61	67,166,668 47 Cr.	143,375,569 40
G-6 Ships	907,471,055 18	194,355,971 81 Cr.	98,051,020 22 Cr.	615,064,063 15
Miscellaneous Stores Acquired	26,685,547 11	11,789,682 93 Cr.	706,531 96 Cr.	14,189,332 22
	\$ 934,156,602 29	\$ 206,145,654 74 Cr.	\$ 98,757,552 18 Cr.	\$ 629,253,395 37

NOTE.—1944-45 Adjustments as follows:—
Cr. Treated as "Active Assets" see the following sub-schedules:

G-1.....	10,951,275 40
G-2.....	14,242,962 33
	25,194,237 73
Reduction in Liability to Other Government Departments for deliveries:—	
National Defence—Navy.....	65,575,387 93
National Defence—Air.....	2,318,099 67
	67,893,487 60
Transfers between Balance Sheet Accounts.....	10,511,137 56
	103,598,862 39
Dr. Payments made to United States re Canpay Shipments.....	4,841,310 71
	\$ 98,757,552 18 Cr.

WORKING CAPITAL AND PRODUCTION ADVANCES

JOINT PRODUCTION POOL

Ref.		Fiscal Year 1944-45		Expenditures to Mar. 31, 1945
		Expenditures	Adjustments	
	Crown Companies—			
	National Railway Munitions Limited.....	5,804,408 73	1,309 42 Cr.	1,827,130 00
	Research Enterprises Limited.....	1,137,420 00 Cr.	594,933 99 Cr.	46,739,825 05
	Small Arms Limited.....	3,733,086 74 Cr.		2,628,479 16
	Crown Plants—Privately Managed—			
	*Alberta Nitrogen Company Limited.....	1,588,396 23	9,129 11	807,937 11
	Algoma Steel Corporation Limited.....	1,051,169 49 Cr.		873,752 95
	Border Cities Industries Limited.....	3,134,236 86	107,076 92 Cr.	1,416,581 74 Cr.
	Canada Cement Company Limited.....	2,509,767 11 Cr.		1,284,403 09
	*Canada Strip Mill Limited—Montreal East.....	4,861 18	247,973 02	1,957,460 32
	*Canada Strip Mill Limited—New Toronto.....	4,861 18 Cr.	49,052 92	1,378,298 33
	Consolidated Mining and Smelting Company of Canada Ltd.....	1,396,325 46 Cr.	157,905 47 Cr.	3,575,085 81 Cr.
	Defence Industries Limited:			
	Beloeil, Que.....	51,808 54 Cr.	30 50 Cr.	21,519 38
	Cherrier, Que. (Formerly Canadian Car Munitions Ltd.).....	37,566,648 34 Cr.	184,671 41 Cr.	17,947,990 94
	De Salaberry, Que.....	3,285,053 78 Cr.	178,040 58 Cr.	1,473,672 52
	Montreal, Que. (Villars Project).....	2,200,953 68 Cr.	16,252 93 Cr.	245,550 10 Cr.
	Montreal, Que. (International Project).....	7,230,318 87 Cr.	303,351 15 Cr.	5,047,135 52 Cr.
	Nobel, Ont.....	760,108 62	33,266 27 Cr.	2,954,263 81
	Pickering, Ont.....	66,158,511 62 Cr.	72,263 47 Cr.	29,677 63
	Ste. Therese, Que. (Bouchard).....	35,740,579 36 Cr.	10,274 22 Cr.	40,681,288 82
	Shawinigan Falls, Que.....	1,773,784 85		5,515 17 Cr.
	Verdun, Que.....	5,763,611 37 Cr.	149,458 54 Cr.	6,928,409 27 Cr.
	Westmount.....	1,399,564 15 Cr.	624,475 19 Cr.	70,611 63
	Windsor.....	246,602 52 Cr.	17,104 49 Cr.	219,811 64
	Winnipeg.....	70,978 61	185,622 45 Cr.	3,299,428 11
	Dominion Bridge Company, Limited.....	12,691,997 62	80,805 72 Cr.	59,954 00
	Dominion Engineering Works Limited.....	3,815,339 47	168,406 11 Cr.	2,542,537 00 Cr.
	Dominion Magnesium Limited.....	300,017 90 Cr.		1,359,256 61
	Dominion Rubber Company, Limited (Nautaguck Division).....	61,159 32	920 37 Cr.	4,771 25
	Dominion Rubber Munitions Limited.....	5,062,243 29	58,975 17 Cr.	384,222 87 Cr.
	Electric Reduction Company of Canada, Limited.....	492,600 30 Cr.		207,505 47 Cr.
	Electric Steels Limited.....	294,713 82	162 54 Cr.	6,675,745 45
	Ferranti Electric Limited.....	821,692 66		133,660 40
	Genelco Limited.....	5,506,644 87	1,210,396 98	2,592,948 09 Cr.
	General Engineering Company (Canada) Limited.....	13,863,626 03 Cr.	39,269 89 Cr.	1,951,784 20
	John Inglis Company, Limited.....	10,017,983 77	1,629,747 91 Cr.	1,862,212 49 Cr.
	MacDonald Chemicals Limited.....	808,107 43		778,674 26

Schedule G-1—Concluded

Ref.		Fiscal Year 1944-45		Expenditures to Mar 31, 1945
		Expenditures	Adjustments	
	Miner Rubber Company, Limited.....	311,734 07	.....	676,102 65
	Montreal Alkylate Operators Limited (Shell Oil Company of Canada Limited Plant) ..	358,253 26	.....	570,766 23
	Montreal Locomotive Works Limited.....	48,158,442 88	92,695 74 Cr.	2,198,378 00
	*Nichols Chemical Company, Limited.....	758,964 65	344,589 30 Cr.	114,310 01
	Otis-Fensom Elevator Company, Limited.....	7,831,773 18	752,560 41 Cr.	9,137,848 00
	St. Maurice Chemicals, Limited.....	1,517,177 26 Cr.	1,608 73 Cr.	950,019 53
	Shawinigan Chemicals Limited.....	323,654 26 Cr.	.....	23,207 90 Cr.]
	Stormont Chemicals Limited.....	808,151 42 Cr.	15,453 32 Cr.	1,681,504 47
	Vivian Diesels and Munitions Limited.....	1,356,401 41	.....	3,049,998 00
	*Welland Chemical Works Limited.....	11,938,999 97	11,097,970 85 Cr.	2,217,431 16
	York Arsenal Limited.....	456,480 86	362,888 52 Cr.	4,162,251 05 Cr.
A	Private Contractors—			
	Working Capital and Production Advances—over \$100,000			
	Canadian Pacific Railway Company.....	982,884 95	499,203 19 Cr.	3,922,443 00 Cr.
	Canadian Wright Limited.....	60,793 35 Cr.	.....	290,183 87
	Industrial Associates (Canada) Limited.....	147,386 42	23,323 08 Cr.	112,810 13 Cr.
	Northern Electric Company, Limited.....	1,664,393 08	25,869 64 Cr.	166,175 36 Cr.
	Regina Industries Limited.....	5,663,918 26	.....	2,797,721 00
	St. Catharines Steel Products Limited.....	3,931,877 87	.....	821,997 57
	Schultz Die Casting Company of Canada, Limited.....	1,391,210 64	.....	147,600 00
B	Production Advances Under \$100,000	1,061,144 11	.....	72,865 20
	Miscellaneous—			
	Unadjusted U.S. Government Advances.....	82,475,289 82 Cr.	4,841,310 71	24,026,807 84
	Purchase of Components and all other Accounts		33,686 56 Cr.	82,687,716 97
		\$131,587,972 61 Cr.	\$11,506,311 31 Cr.	\$233,905,756 19
	Investment in companies marked * treated as "Active Assets".....			11,136,405 10 Cr.
	Less: Transfer of working capital assets to Department of Reconstruction.....			185,129 70 Dr.
				\$ 10,951,275 40 Cr.

NOTES:

Details for current fiscal year have been compiled from Treasury records. Details of total investment as at March 31, 1945, were supplied by the Department which maintains Pool records on an accrual basis. Comparative details as at March 31, 1944, are not available.

The final credit balances denote operating profits and unadjusted credits.

Schedule C-2
WORKING CAPITAL AND PRODUCTION ADVANCES
GENERAL

Name	As at Mar. 31, 1944	Fiscal Year 1944-45		As at Mar. 31, 1945
		Expenditures	Other Adjustments	
Chrysler Corporation of Canada Ltd.	7,841,235 07.	.....	8,300 01 Cr.	7,832,935 06
Cutting Tools and Gauges Ltd.	421,344 52	421,344 52 Cr.	.....	301,312 44
Defence Communications Ltd.	414,830 57	113,518 13 Cr.	.....	7,085 91 Cr.
Department of Mines and Resources.	514,431 16	521,517 07 Cr.	.....	1,933,262 20
Dominion Arsenal, Lindsay.	2,225,238 01	265,987 77 Cr.	26,008 04 Cr.	7,530,456 24
Dominion Arsenal, Quebec.	16,152,654 66	6,774,089 75 Cr.	1,848,108 67 Cr.	13,000,000 00
Ford Motor Co. of Canada Ltd.	23,000,094 52	10,000,094 52 Cr.	.....	13,700,000 00
General Motors of Canada Ltd.	21,707,413 98	8,007,413 98 Cr.	.....	1,232,584 74
Hamilton By-Products Coke Ovens Ltd.	611,666 64	620,918 10	.....	13,664,708 06
Machinery Service Ltd.	65,028 86	54,977 88 Cr.	10,050 98 Cr.	32,591 20
*Melbourne Merchandising Ltd.	23,330,657 27	.....	9,665,949 21 Cr.	26,029 41
Northern Electric Co., Ltd.	.....	32,591 20	.....	.....
Ontario Research Foundation	21,213 15	4,816 26	.....	.....
*Plateau Co., Ltd.	213,852 29	.....	213,852 29 Cr.	.....
*Polymer Corporation Ltd.	152,158 63	.....	1,775,561 07	1,927,719 70
*Polymer Sales and Service Ltd.	9,886,118 99	.....	6,138,721 90 Cr.	3,747,397 09
Wartime Metals Corporation.	1,287,528 05	590,761 27 Cr.	51,570 36 Cr.	645,196 42
Supervised by Wartime Metals Corporation:	.....	.....	.....	.....
Lake Geneva Mining Co., Ltd.	56,338 00	2,781 98 Cr.	.....	53,556 02
Kam Kotia Porcupine Mines Ltd.	67,442 57	54,711 22 Cr.	2,460 16 Cr.	10,271 19
Siscoe Gold Mines Ltd.	300,000 00	285,836 99 Cr.	27,032 63 Cr.	12,869 62 Cr.
Twin "J" Mines Ltd.	223,169 12	225,183 28 Cr.	6,073 26 Cr.	8,087 42 Cr.
Wartime Oils Ltd.	1,488,070 63	1,816,792 56	.....	3,304,863 19
Wartime Salvage Ltd.	272,675 59	91,240 73 Cr.	.....	181,434 86
	\$110,253,182 28	\$24,934,340 97 Cr.	\$16,222,566 44 Cr.	\$69,096,274 87

*Investment in companies marked * treated as "Active Assets"—
Final credit balances denote operating profits and unadjusted items.

\$14,242,962 33 Cr.

Schedule G-3

WORKING CAPITAL AND PRODUCTION ADVANCES

MUTUAL AID

	To Mar. 31, 1944	Net Expenditures 1944-45	To Mar. 31, 1945
Accessories Manufacturers Ltd.....		124,484 00	124,484 00
Addison Industries Ltd.....	1,332,000 00	1,332,000 00 Cr.	
Allanson Armature Manufacturing Ltd.....		35,000 00	35,000 00
Bata Shoe Co. of Canada Ltd.....	147,293 83	246,374 27	393,668 10
John Bertram & Sons Co., Ltd.....	1,158,808 70	664,211 31 Cr.	494,597 39
Boeing Aircraft of Canada Ltd.....	16,171,444 51	5,356,395 68 Cr.	10,815,048 83
S. F. Bowser Co., Ltd.....	2,299,728 91	1,412,113 25	3,711,842 16
Boyles Bros. Drilling Co., Ltd.....	264,738 51	39,381 49	304,120 00
British Aeroplane Engines Ltd.....		9,330 57	9,330 57
Cambridge Machine Tools and Aircraft Supplies Ltd.....	6,375 00		6,375 00
Canada Creosoting Co., Ltd.....		58,066 80	58,066 80
Canada Machinery Corp., Ltd.....		3,000 00	3,000 00
Canadian Bridge Co., Ltd.....	1,632,266 39	1,478,146 39 Cr.	204,120 00
Canadian Car and Foundry Co., Ltd.....	5,614,543 80	1,661,450 67 Cr.	3,953,093 13
Canadian Fairbanks Morse Co., Ltd.....	1,613,755 00	1,492,843 00 Cr.	120,912 00
Canadian General Electric Co., Ltd.....		1,190,951 69	1,190,951 69
Canadian Ingersoll-Rand Co., Ltd.....	560,915 93	867,900 77	1,428,816 70
Canadian Locomotive Co., Ltd.....	50,000 00	50,000 00 Cr.	
Canadian Marconi Co., Ltd.....	4,280,013 03	3,906,650 88 Cr.	373,362 15
Canadian Pacific Railway Company.....	1,646,038 51	508,153 45	2,154,191 96
Canadian Westinghouse Co., Ltd.....	545,486 64	1,973,512 32	2,518,998 96
Central Aircraft Ltd.....	12,619 55	12,619 55 Cr.	
Central Bridge Co., Ltd.....	2,420,670 96	962,301 27 Cr.	1,458,369 69
Clare Shipbuilding Co., Ltd.....	1,571,483 00	173,960 00 Cr.	1,397,523 00
Cockshutt Plow Co., Ltd.....	1,358,128 10	1,358,128 10 Cr.	
Connaught Laboratories.....	115,500 00	594,366 78	709,866 78
Corman Engineering Co., Ltd.....	120,000 00	120,000 00 Cr.	
Craincraft Ltd.....	25,758 96		25,758 96
De Havilland Aircraft of Canada Ltd.....	67,840,779 37	21,400,318 43 Cr.	46,440,460 94
Department of National Defence—Army Services— Canadian Signals Experimental Establishment.....	50,000 00	140,400 00	190,400 00
Department of Transport— Meteorological Services.....		2,964 00	2,964 00
Diamond T. Motor Car Co.....	197,868 16	191,311 88 Cr.	6,556 28
Dominion Bridge Co., Ltd.....		361,488 96	361,488 96
Dominion Construction Co., Ltd.....	666,223 64	666,223 64 Cr.	
Dominion Engineering Works Ltd.....	1,900,408 30	600,705 15 Cr.	1,299,703 15
Dominion Rubber Co., Ltd.....	1,060,540 08	277,058 92 Cr.	783,481 16
Dominion Steel & Coal Corp., Ltd.....		102,524 07	102,524 07
Dunlop Tire & Rubber Goods Co., Ltd.....	610,971 72	327,183 96 Cr.	283,787 76
Eastern Car Co., Ltd.....		34,506 00	34,506 00
Eastern Woodworkers.....	1,493,327 02	1,378,383 92 Cr.	114,943 10
Electric Tamper & Equipment Co. of Canada Ltd.....	39,011 64	39,011 64 Cr.	
Engineering Products of Canada Ltd.....	14,897 95	14,897 95 Cr.	
Essex Terminal Railways.....		27,656 88	27,656 88
Firestone Tire & Rubber Co. of Canada Ltd.....	648,620 11	893,518 12	1,542,138 23
Fleet Aircraft Ltd.....	9,716,802 88	6,860,876 81 Cr.	2,855,926 07
Foundation Co. of Canada Ltd.....		234,439 09	234,439 09
Foundation Maritime Ltd.....	2,228,298 31	2,065,166 05 Cr.	163,132 26
Four Wheel Drive Auto Co.....	251,447 42	134,157 66 Cr.	117,289 76
B. F. Goodrich Rubber Co. of Canada Ltd.....	388,956 57	35,232 88	424,189 45
Goodyear Tire & Rubber Co. of Canada Ltd.....	3,406,334 03	106,215 31	3,512,549 34
Grew Boats Ltd.....		54,000 00	54,000 00
Gutta Percha & Rubber Ltd.....	417,202 94	240,240 72	657,443 66
Hamilton Bridge Co., Ltd.....	10,200 00	10,200 00 Cr.	
John T. Hepburn Ltd.....	328,171 52	310,516 02 Cr.	17,655 50
Howard Furnaces & Foundries Ltd.....	974,226 44	182,568 04	1,156,794 48
Ideal Upholstering Co., Ltd.....	65,625 00	65,625 00 Cr.	
Industrial School for the Deaf.....		22,380 00	22,380 00
Industrial Shipping Co., Ltd.....	2,786,184 57	2,755,005 88 Cr.	31,178 69
International Harvester Co. of Canada Ltd.....	1,624,000 00	927,500 00 Cr.	696,500 00
Irvine Airchute Ltd.....	204,329 38	246,070 62	450,400 00
J. D. Irving Ltd.....	1,336,392 00	1,336,392 00 Cr.	
Irving Shipyards Ltd.....		453,600 00	453,600 00
Kelvinator of Canada, Ltd.....	439,824 00	260,775 19 Cr.	179,048 81

Schedule G-3—Concluded

	To Mar. 31, 1944	Net Expenditures 1944-45	To Mar. 31, 1945
Le Blanc Shipbuilding Co., Ltd.....	318,606 68	318,606 00 Cr.	0 68
Lyman Tube and Supply Co., Ltd.....	800 00	800 00 Cr.	
Manitoba Bridge & Iron Works Ltd.....	293,333 36	280,000 03 Cr.	13,333 33
McDonell Metal Manufacturing Co., Ltd.....	89,695 45	31,124 41	120,819 86
J. W. McMulkin & Ashley A. Colter.....	314,224 14	182,000 00 Cr.	132,224 14
Midland Boat Works.....		54,000 00	54,000 00
Montreal Electrotypers & Engravers Ltd.....		68,994 42	68,994 42
Montreal Suspenders & Umbrellas Ltd.....	14,042 16	14,042 16 Cr.	
National Electric Mfg. Co.....	15,300 00	15,300 00 Cr.	
Neon Products of Western Canada Ltd.....	814,114 10	256,380 33 Cr.	557,733 77
Noorduyn Aviation Ltd.....	4,444,781 62	1,922,608 98 Cr.	2,522,172 64
Northern Tool & Gauge Ltd.....	41,907 13	14,400 00 Cr.	27,507 13
Ottawa Car & Aircraft Ltd.....	1,015,723 35	600 00	1,016,323 35
Outboard Marine & Mfg. Co. of Canada Ltd.....	285,975 01	268,955 48 Cr.	17,019 53
The Parker Fountain Pen Co., Ltd.....	173,940 58	11,479 25 Cr.	162,461 33
The Pedlar People Ltd.....	292,572 00		292,572 00
Philco Corporation of Canada Ltd.....		80,000 00	80,000 00
Polymer Sales & Service Ltd.....	2,587,484 40	2,587,484 40 Cr.	
Port Carling Boat Works Ltd.....		54,000 00	54,000 00
Propeller Woodworking Co. of Canada Ltd.....	1,409 88	401 88 Cr.	1,008 00
R. C. A. Victor Co., Ltd.....	2,766,695 00	2,136,795 00 Cr.	629,900 00
Stanley S. Rafuse.....	32,365 00	32,365 00 Cr.	
Reliance Gear Works Ltd.....	276,880 73	172,176 34 Cr.	104,704 39
Rogers Electronic Tubes Ltd.....	117,525 07	281,164 80	398,689 87
Rogers Majestic Corp. Ltd.....	311,810 52	284,015 00 Cr.	27,795 52
Russel Bros. Ltd.....	431,459 28	49,139 28 Cr.	382,320 00
S. & S. Aircraft Ltd.....	647 80		647 80
St. Lawrence Alloys & Metals Ltd.....	646,890 97	646,890 97 Cr.	
Sangamo Co. Ltd.....	411,828 92	66,610 73 Cr.	345,218 19
Sawyer-Massey Ltd.....	997,920 00	726,000 00 Cr.	271,920 00
Seiberling Rubber Co. of Canada Ltd.....	338,075 55	23,668 58 Cr.	314,406 97
Semco Instrument Ltd.....	962,500 00	4,372,973 50	5,335,473 50
Shelburne Shipbuilders Ltd.....	310,663 90	310,640 85 Cr.	23 05
Sherbrooke Machineries Ltd.....		130,500 00	130,500 00
Singer Manufacturing Co., Ltd.....	30,954 23	9,756 50	40,710 73
Smith and Rhuland.....	175,743 14	175,743 14 Cr.	
Standard Machine & Tool Co., Ltd.....	17,500 00	10,300 00 Cr.	7,200 00
Bruce Stewart & Co., Ltd.....	146,220 66	146,220 66 Cr.	
Supreme Power Supplies Ltd.....	2,052 00	2,052 00 Cr.	
Switlik Canadian Parachute Ltd.....	430,558 23	430,558 23 Cr.	
J. & J. Taylor Ltd.....		54,000 00	54,000 00
Trenton Industries Ltd.....	2,486,156 25	3,246,047 11	5,732,203 36
United Steel Corp. Ltd.....		160,000 00	160,000 00
J. A. Urquhart.....	337,950 05	337,950 05 Cr.	
Vancouver Radio Laboratories Ltd.....	47,895 30	47,895 30 Cr.	
Vivian Engine Works Ltd.....	44,216 00		44,216 00
Wood Preservation Industries Ltd.....	85,000 00	25,840 00	110,840 00
Unadjusted United Kingdom Government Advances..	683,848 61		683,848 61
Purchase of Components and other Miscellaneous Accounts.....	18,117,481 26	13,160,397 02	31,277,878 28
	\$182,612,960 71	\$37,731,658 75 Cr.	\$144,881,301 96

Schedule G-4

WORKING CAPITAL AND PRODUCTION ADVANCES

AIRCRAFT

Name	As at Mar. 31, 1944	Fiscal Year 1944-45		As at Mar. 31, 1945
		Expenditures	Other Adjustments	
Aero Meters Ltd.....	.....	492,735 23	279,078 55 Cr.	213,656 68
Aero Timber Products Ltd.....	.....	134,536 87 Cr.	.....	3,457,251 62
Canadair Ltd.....	3,591,788 49	2,689,498 16	.....	2,689,498 16
Canadian Pratt and Whitney Aircraft Co., Ltd.....	734,946 28	303,494 60	.....	1,038,440 88
Canadian Propellers Ltd.....	510,301 14 Cr.	3,422,517 01 Cr.	117,990 67 Cr.	4,050,808 82 Cr.
Department of National Defence—Air Services.....	.....	2,318,099 67	2,318,099 67 Cr.	.....
Federal Aircraft Ltd.....	14,399,700 63	15,522,251 01 Cr.	392,672 92 Cr.	1,515,223 30 Cr.
Sutton Horsley Co., Ltd.....	336,224 77	536,224 77 Cr.	.....	.....
Veneer Log Supply Ltd.....	64,172 86	65,262 16 Cr.	.....	1,089 30 Cr.
Victory Aircraft Ltd.....	33,613,961 87	11,570,636 61 Cr.	47,632 19 Cr.	21,995,693 07
NET ADVANCES ON ORDERS				
Air Screw Blades.....	363 55	254 96 Cr.	.....	108 59
Astro Compasses.....	282 02	.....	.....	282 02
Bireh Lumber—S. & S. Aircraft Ltd.....	2,584 47	2,584 47 Cr.	.....	.....
Hamilton Standard Propellers.....	201 72	201 72 Cr.	.....	.....
Mark 11B Hurricanes.....	91,854 30	114,503 17 Cr.	.....	22,648 87 Cr.
	\$ 52,525,779 82	\$ 25,565,145 09 Cr.	\$ 3,155,474 00 Cr.	\$ 23,805,160 73

Final credit balances denote operating profits and unadjusted items.

Schedule G-5

WORKING CAPITAL AND PRODUCTION ADVANCES

SHIPS

Name	As at Mar. 31, 1944	Fiscal Year 1944-45		As at Mar. 31, 1945
		Expenditures	Other Adjustments	
Department of National Defence—Naval Services.....	.....	65,575,387 93	65,575,387 93 Cr.	
Quebec Shipyards Ltd.....	62,352 44	26,193 04	.....	88,545 48
Toronto Shipbuilding Co., Ltd.....	32,594,835 86	32,594,835 86 Cr.		
Wartime Shipbuilding Ltd.....	152,371,903 96	7,536,544 24 Cr.	1,591,280 54 Cr.	143,244,079 18
NET ADVANCES ON ORDERS				
Components.....	.....	7,055 26 Cr.	.....	7,055 26 Cr.
Diesel Tug				
Pictou Foundry and Machine Co., Ltd.....	50,000 00	.....	.....	50,000 00
	\$185,079,092 26	\$ 25,463,145 61	\$ 67,166,668 47 Cr.	\$143,375,569 40

Final credit balance denotes unadjusted item.

Schedule C-6

MISCELLANEOUS STORES ACQUIRED

Item	As at Mar. 31, 1944	Fiscal year 1944-45		As at Mar. 31, 1945
		Expenditures	Other Adjustments	
Activated Charcoal.....	44,981 96 Cr.	41,442 33	.....	3,539 63 Cr.
Amplifiers for Wireless Sets.....	76,158 68	76,117 96 Cr.	.....	40 72
Bombight Compasses and Corrector Boxes.....	.....	912 60	.....	912 60
Carbon Tetrachloride.....	1,174 67	1,174 67 Cr.	.....	.....
Chloroacetonaphenone.....	10,556 90	3,809 94	.....	14,366 84
Chrome Ore.....	36,884 23	36,884 23 Cr.	.....	.....
Cloth.....	16,408,805 00	9,736,581 57 Cr.	.....	6,672,223 43
Gauges.....	39,021 73	39,021 73 Cr.	.....	.....
Gilding Metal Slabs.....	503,239 82	64,654 09 Cr.	.....	438,585 73
Milkweed Floss.....	225 99	225 99 Cr.	.....	.....
Mobile Kitchen.....	0 69	0 69 Cr.	.....	.....
Molybdenum.....	460,527 59	171,584 62 Cr.	.....	288,942 97
Overhaul Tool Kits.....	71,804 42	71,804 42 Cr.	.....	197,651 17
Pilot Models.....	.....	197,651 17	.....	225 61
Reconditioning, Salvaging and Repacking Vehicles.....	.....	225 61	16,821 62 Cr.	.....
Refrigerator Units.....	19,405 71	2,584 09 Cr.	.....	.....
3 1/2" Round Steel Bars.....	4,224 37	4,224 37 Cr.	.....	.....
Seamless Steel Tubing.....	10,234 09	10,234 09 Cr.	.....	.....
Ships Salvage.....	12,704 80 Cr.	17,708 68 Cr.	.....	30,413 48 Cr.
3 3/4" Special Steel Bars.....	.....	2,005 21	2,005 21 Cr.	.....
Steel Ingots.....	176,533 31	176,533 31 Cr.	.....	.....
Stop Watches.....	50,634 38	50,583 91 Cr.	.....	50 47
Storage Tanks.....	136,070 51	2,297 70 Cr.	.....	.....
Synthetic Tires.....	212,213 30	51,775 45	.....	263,988 75
Test Propellers.....	13,514 37	13,514 37 Cr.	.....	.....
Tin.....	3,346,165 32	919,892 09 Cr.	.....	2,426,273 23
Torpedo Components.....	.....	109,786 91 Cr.	.....	109,786 91 Cr.
Trucks and Carriers.....	822,564 18	765,889 47 Cr.	.....	56,674 71
Tungsten.....	3,115,267 79	2,047,516 80 Cr.	.....	1,067,750 99
Wireless Sets.....	10,408 79	10,408 79 Cr.	.....	.....
Wood Fuel.....	1,217,598 03	680,693 38	.....	1,898,291 41
Uncleared Production Advances of Crown Companies in Liquidation—	.....	.....	.....	.....
Cutting Tools and Gauges Ltd.....	.....	629,503 69	553,932 32 Cr.	75 571 37
Toronto Shipbuilding Co., Ltd.....	.....	925,353 44	.....	925,353 44
Wartime Salvage Ltd.....	.....	6,168 80	.....	6,168 80
	\$ 26,685,547 11	\$ 11,789,682 93 Cr.	\$ 706,531 96 Cr.	\$ 14,189,332 22

Final credit balances denote unadjusted items.

Schedule H

SURPLUS ASSETS TRANSFERRED TO DEPARTMENT OF RECONSTRUCTION
(At Cost)

For disposal through War Assets Corporation.....	22,485,039 88
For Department of Veterans Affairs	714,922 53
(Hostels at Kingston and Peterboro, Ont., previously forming part of the Capital Assets of Wartime Housing Limited).	
	<u>\$23,199,962 41</u>

Details as follows:—

	Capital Assets	Production Materials
CROWN COMPANIES		
Aero Meters Limited.....		279,078 55
Aero Timber Products Limited.....	355,376 58	
Citadel Merchandising Co., Ltd.....	746,629 40	
Cutting Tools and Gauges Ltd.....	6,982 43	
Defence Communications Ltd.....	452,032 13	
Federal Aircraft Ltd.....	6,374 87	392,672 92
Machinery Service Ltd.....	30,095 69	10,050 98
National Railways Munitions Ltd.....		1,309 42
Park Steamships Co., Ltd.....	729,935 90	
Polymer Corporation Ltd.....	1,050,146 98	
Quebec Shipyards Ltd.....	7,390 40	
Research Enterprises Ltd.....	34,073 12	594,933 99
Victory Aircraft Ltd.....		47,632 19
Wartime Housing Ltd.....	714,922 53	
Wartime Metals Corporation.....	944,580 56	51,570 36
Supervised by Wartime Metals Corporation:		
Kam Kotia Porcupine Mines.....		2,460 16
Lake Geneva Mining Co.....	14,373 68	
Siscoe Gold Mines Ltd.....		27,032 63
Twin "J" Mines Ltd.....	188,757 93	6,073 26
Wartime Shipbuilding Ltd.....		1,591,280 54
	5,281,672 20	3,004,095 00
CROWN PLANTS—GOVERNMENT OPERATED		
Dominion Arsenal, Lindsay, Ont.....		26,008 04
Dominion Arsenal, Quebec, Que.....	925 00	1,848,108 67
	925 00	1,874,116 71
CROWN PLANTS—PRIVATELY MANAGED		
Aircraft Repair Limited.....	30,608 73	
Alberta Nitrogen Products Limited.....		57,434 65
Boeing Aircraft of Canada Limited.....	11,912 05	
Border Cities Industries Limited.....	648 21	107,076 92
Burrard Dry Dock Co., Ltd.....	1,726 00	
Bushwood Limited.....	1,351 76	
Canada Strip Mill Limited—Montreal, E., Que.....		59,024 30
Canada Strip Mill Limited—New Toronto, Ont.....	24,832 38	
Canadian Airways Limited.....	5,142 48	
Canadian Pacific Airlines Limited.....	15,960 84	
Canadian Pratt and Whitney Aircraft Co., Ltd.....		8,300 01
Canadian Propellers Limited.....	1,670 08	117,990 67
Canadian Vickers Ltd.....	22,095 31	
Chrysler Corporation of Canada Limited.....	24,423 77	
Clark-Ruse Aircraft Ltd. Dartmouth, N.S.....	79,533 35	
Clark-Ruse Aircraft Ltd., Moncton, N.B.....	1,379 55	
Coal Carbonizing Co., Ltd.....	4,589 28	
Collingwood Shipyards Ltd.....	35,715 60	
Consolidated Mining and Smelting Co. of Canada, Ltd.....		157,905 47
DeHavilland Aircraft of Canada Ltd.....	354 05	
Defence Industries Limited:		
Beloeil, Que.....	686 92	30 50
Cherrier, Que. (Formerly Canadian Car Munitions, Ltd.).....	13,977 62	184,671 41
De Salaberry, Que.....	141 55	178,040 58
Montreal, Que. (Villeray Project).....		16,252 93
Montreal, Que. (International Project).....	4,083 28	303,351 15
Nobel, Ont.....	19,338 12	33,266 27
Pickering, Ont.....	3,868 35	72,263 47
Ste. Therese, Que.....	5,184 07	10,274 22
Shawinigan Falls, Que.....	895 00	
Verdun, Que.....	710,019 68	149,458 54

Schedule H—Concluded

	Capital Assets	Production Materials
Westmount, Que.....	845,373 18	624,475 19
Windsor, Ont.....		17,104 49
Winnipeg, Man.....	6,476 68	185,622 45
Dominion Bridge Company Ltd.....		80,805 72
Dominion Engineering Works Limited.....	123 60	168,406 11
Dominion Rubber Co., Ltd. (Naugatuck Div.).....		920 37
Dominion Rubber Munitions Limited.....	5,056 58	58,975 17
Electric Steels Limited.....	22,387 56	162 54
Fleet Aircraft Limited.....	606 40	
Foundation Maritime Limited.....	4,980 00	
Genelco Limited.....	1,927,742 62	580,302 75
General Engineering Company (Canada) Ltd.....	6,536 00	39,269 89
Hamilton Munitions Limited.....	372 80	
John Inglis Co., Ltd.....	4,124 04	2,446,540 96
Miner Rubber Co., Ltd.....	175 00	
Montreal Locomotive Works Ltd.....		92,695 74
Nichols Chemical Co., Ltd.....	2,544 96	2,870 25
Otis-Fensom Elevator Co., Ltd.....	4,933 98	752,560 41
Prairie Airways Ltd.....	842 75	
Redfern Construction Co., Ltd.....	64,830 75	
St. Maurice Chemicals Ltd.....	45,295 19	1,608 73
Shawinigan Chemicals Ltd.....	41,547 46	
Shell Oil Company of Canada Ltd.....	29,893 86	
Stormont Chemicals Limited.....	620 00	15,453 32
Trans-Canada Airlines Ltd.....	573 69	
United Shipyards Limited.....	301 36	
Welland Chemical Works Ltd.....	88 15	65,800 50
Winnipeg Engine Overhaul Depot.....	156 59	
York Arsenals Limited.....	421 00	362,888 52
	4,036,142 23	6,951,804 20
CROWN ASSETS IN PRIVATE CONTRACTORS' PLANTS		
Aluminium Goods Ltd.....	179,466 32	
Animal Trap Co. of America.....	24,370 44	
S. F. Bowser Co., Ltd.....	11,997 47	
Canadian Locomotive Co., Ltd.....	11,250 00	
Canadian Pacific Railway Co.....	1,298 49	499,203 19
Chrysler Corporation of Canada Ltd.....	15,075 04	
Dominion Bridge Co., Ltd.....	27,026 71	
Industrial Associates (Canada) Ltd.....		23,323 08
International Harvester Company of Canada Ltd.....	21,197 00	
McKinnon Industries Ltd.....	35,929 58	
Moffats Ltd.....		24,200 66
Northern Electric Co., Ltd.....	34,477 27	25,869 64
Ottawa Car and Aircraft Ltd.....	12,895 71	
S. and S. Aircraft Ltd.....	108,713 18	
Sundry Contractors, transfers under \$10,000.....	39,528 27	6,655 40
	523,225 48	579,251 97
MISCELLANEOUS PROPERTY ACQUIRED		
Coal Handling Plant.....	6,214 30	
Fitting Out Berth (Merchant Ships)—	25,587 56	
Rhodes Curry Wharf.....	85,066 72	
Storage Facilities.....	20,000 00	
Machine Tools (Department Stores).....	10,153 25	
	147,021 83	
MISCELLANEOUS STORES		
Refrigerator Units.....		16,821 62
Synthetic Tires.....		133,772 81
Special Steel.....		2,005 21
Miscellaneous Stores taken over by Department from Cutting Tools and Gauges Ltd.....		643,570 83
		796,170 47
MISCELLANEOUS WAR EXPENSES		
Office Equipment.....	5,537 32	
	\$9,994,524 06	\$13,205,438 35

Schedule J

MISCELLANEOUS WAR EXPENSES

Ref.	Details	As at Mar. 31, 1944	Fiscal Year 1944-45		As at Mar. 31, 1945
			War Allotment Expenditures	Other Adjustments	
	Subsidies to Contractors—				
	Algoma Steel Corporation Ltd.—Increased Cost of Raw Materials	3,002,835 99			3,002,835 99
	Burlington Steel Co., Ltd.—Increased cost <i>re</i> Purchase of Rails and Billets.....	100,000 00	37,836 67		137,836 67
	Canadian Furnace Ltd.—Freight Allowance on Coke.....	312,878 92	259,454 31		572,333 23
	Canadian Furnace Ltd.—Compensation <i>re</i> consumption of Coke..	375,413 56	253,685 34		629,098 90
	Commodity Prices Stabilization Corp., Ltd.—Increased Price of Logs.....		92,885 50		92,885 50
	Dominion Foundries and Steel Ltd.—Removal of Tracks.....	150,445 14	5,870 43 Cr.		144,574 71
	Dominion Steel and Coal Corp., Ltd.—Accountable Advance <i>re</i> Deficits.....	9,794,203 00	5,850,000 00		15,644,203 00
	Polymer Sales and Service Ltd.—Trading Losses <i>re</i> Rubber Reserve Co.....	53,775 35	103,149 93		156,925 28
	Various Tire Manufacturers—Allowances for Return of Tires....	19,083 72			19,083 72
	Donations to Others—	13,808,635 68	6,591,141 32		20,399,777 00
	Alkylate Plants—Contribution <i>re</i> Cost of Construction.....	991,800 00	90,000 00		1,081,800 00
	Board of Trustees—School at Nobel, Ont.....	20,000 00			20,000 00
	Canadian National Railways—Rehabilitation of C.N.R. Line.....	115,000 12	1,388 24		116,388 36
	Cawthra Square Building, Toronto, Ont.—Renovating Premises to provide Office Accommodation.....	7,957 00			7,957 00
	City of Dartmouth, N.S.—Water Supply—Donation made through Government Agency.....		56,250 00		56,250 00
	City of Halifax, N.S.—Water Supply—Donation made through Government Agency.....		187,500 00		187,500 00
	City of Longueuil, Que.—Water Supply.....	234,106 98	37,893 02		272,000 00
	City of St. Hyacinthe, Que.—Water Supply.....		50,000 00		50,000 00
	City of Sorel, Que.—Water Supply—Donation made through Government Agency.....		35,000 00		35,000 00
	King Edward Hotel, Halifax, N.S.—Converting Hotel into Staff House for Munitions Workers.....	22,790 88			22,790 88
	Montreal Tramways Co.—Extension of Track.....	55,636 20			55,636 20
	Port Hawkesbury Marine Railway Co., Ltd.—Reconstruction of Marine Railway.....		44,173 47		44,173 47
	Province of Nova Scotia—Reconstruction of Highways.....		41,121 09		41,121 09
	Province of Quebec—Construction of Bridge at St. Felicien.....		140,000 00		140,000 00
	Province of Quebec—Construction of Bridge at Buckingham.....		20,000 00		20,000 00
	Province of Quebec—Construction of Highways.....		173,138 91		173,138 91
	Province of Quebec—Drainage of Area south of Cartierville Airport.....		6,000 00		6,000 00
	Province of Quebec—Reconstruction of Road at Valcartier.....	18,380 34			18,380 34
	Province of Quebec—Replacement of Mistassibi River Bridge.....		22,319 91		22,319 91

Schedule J—Continued

Ref.	Details	As at Mar. 31, 1944	Fiscal Year 1944-45		As at Mar. 31, 1945
			War Allotment Expenditures	Other Adjustments	
	Donations to Others— <i>Concluded</i>				
	Province of Quebec—Relocation of Roadway.....	6,250 00			6,250 00
	School at Beauharnois, Que.—Donation made through Government Agency.....		11,000 00		11,000 00
	School at Dundas, Ont.—Donation made through Government Agency.....	5,000 00			5,000 00
	School at East Hamilton, Ont.—Donation made through Govern- ment Agency.....	11,000 00			11,000 00
	School at Falls View, Ont.—Donation made through Government Agency.....		5,000 00		5,000 00
	School at Orillia, Ont.—Donation made through Government Agency.....		5,000 00		5,000 00
	School at St. Joseph de Sorel, Que.—Donation made through Government Agency.....	26,685 94			26,685 94
	Toronto Transportation Commission—Extension of Track, Long Branch, Ont.....	33,974 29			33,974 29
	Town of Cap de la Madeleine, Que.—Water Supply.....	15,838 47			15,838 47
	Town of Lauzon, Que.—Water Supply.....	50,000 00	50,000 00		100,000 00
	Town of North Sydney, N.S.—Water Supply.....	3,000 00			3,000 00
	Wartime Administrator Canadian Atlantic Ports—Accountable Advance <i>re</i> Public Services.....	41,501 39	62,918 17	906 18	105,325 74
	Welland Hospital, Welland, Ont.—Donation made through Govern- ment Agency.....		44,000 00		44,000 00
		1,658,921 61	1,082,702 81	906 18	2,742,530 60
	Dredging and Other Improvements to Government Facilities—				
	Dredging—Lunenburg Harbour.....	22,098 24	3,021 39		25,119 63
	Dredging—Morey Channel, Fraser River, B.C.....	14,378 54	3,269 51		17,648 05
	Dredging—Shelburne, N.S.....	15,614 35		15,614 35 Cr.	
	Removal of Obstruction from Dartmouth Cove.....	15,231 54	6,794 16		22,025 70
	Rental of Dredge <i>Leland</i>	2,865 00			2,865 00
	Towing charges <i>re</i> Dredge <i>Leland</i>	7,300 00			7,300 00
	To Increase Capacity of Crane owned by National Harbours Board	33,486 73			33,486 73
		110,974 40	18,085 06	15,614 35 Cr.	108,445 11
	Emergency Coal Production Board—				
	Advances <i>re</i> Coal Production.....	5,369,839 37	8,472,684 45		13,842,523 82
	Machinery Transfer Costs—				
	Direct Payments <i>re</i> Government-owned Machinery.....	18,271 37	20,906 74		39,178 11
	Experimental and Development Costs—				
	Aerial Map Survey for Oil Locations—Peace River District.....	69,113 79			69,113 79

British Skilled Workmen—Expenses and Salaries <i>re</i> Skilled Workmen	195,235 12	45,670 19	240,905 31
Director General Army Engineering Design—Experimental Models	893,344 77	842,404 07	1,732,551 14
Expenses of War Metals Advisory Committee	14,540 00	14,540 00	14,540 00
Experimental Armoured Car	16,107 42	16,107 42	16,107 42
Experimental Costs <i>re</i> National Research Council	642,859 50	1,179,787 08	1,833,321 58
Experimental Costs <i>re</i> New Explosives	15,899 89	15,899 89	15,899 89
Experimental Costs <i>re</i> Synthetic Rubber	7,696 41	12,546 62	12,546 62
Experimental Tests <i>re</i> Bogie Tires	334,542 43	26,239 38	33,985 79
Miscellaneous Experimental and Development Work	1,853 28	174,977 79	510,909 97
Patterns <i>re</i> Universal Carriers	210,615 75	32,739 69	1,853 28
Signals Production Branch	126,847 18	158,663 77	248,355 44
Special Secret Research—National Research Council	313 05	10,985 15	282,179 53
Standardization of Radio Components	10,193 65	3,603 60	11,298 20
Surveys of Sites and Rock Conditions	2,539,162 24	2,487,617 34	13,797 25
			5,032,415 21
Patent Rights and Royalties—			
Acquisition of Miscellaneous Patents	324,011 79	57,536 71	381,548 50
Rights to Manufacture the Douglas Model D.C.-4 Airplane	119,325 00	121,608 50	240,933 50
	448,336 79	179,145 21	622,482 00
Storage—			
Freight in Transit—Eastern Canada	448,800 85	490,917 45	939,718 30
Storage Facilities—Chrysler Corporation of Canada	20,343 54	12,067 01	32,410 55
Storage Facilities—General Motors Products of Canada Ltd.	469,144 39	24,127 65	24,127 65
		527,112 11	996,256 50
Protective Measures—			
Relocation and Protection of Oil Storage	467,850 63	312,181 01	780,031 64
Other Production Expenses—			
Canadian National Railways—Testing and Supervision of Coal			
Handling Plant, Pointe du Chene, N.B.	57,146 24	22,281 45	22,281 45
Canadian Pacific Railway Co.—Removal and Replacement of			
Kitsilano Bridge			
Canadian Steatite Co., Ltd.—Difference in cost of Material	31,500 00	27,003 86	84,210 10
City of Victoria—Fire Protection at Yarrow's Ltd. Shipyard	21,865 60	26,886 85	26,886 85
Cost of Drawings <i>re</i> Douglas Aircraft Co., Inc.	6,826 45	22,750 00	54,250 00
Dominion Chain Co., Ltd.—Loss <i>re</i> new type tire chain			4,112 56
Expenses <i>re</i> Canadian Draughtsmen in England			21,865 60
Expenses <i>re</i> Land Surveys			14,880 94
Gauges and checks used in testing munitions			23,988 32
Imperial Oil Ltd.—To reimburse out-of-pocket expenses <i>re</i> potential alkylate plant, Sarnia, Ont.			22,571 78
Investigation <i>re</i> costs of Oil Production—Turner Valley, Alta.			12,079 27
Loss on Chrome Ores			450 00
Loss on Molybdenum Ores			39,792 86
Loss on Wood Fuel Operations			281,225 35
Machine Tool War Service Committee	4,941 32	1,529,178 82	1,529,178 82
Maintenance of Cartierville Airport	40,301 22	44,602 82	50,979 59
Miscellaneous Production Expenses	86,491 71	106,903 83	147,205 05
Noorduyn Aviation Ltd.—Commission on Sale of Aircraft	43,430 39	17,660 36	95,702 07
Protection of Government-owned Machinery	7,657 20	105,699 47	43,430 39
			113,356 67

Schedule J—Concluded

Ref.	Details	As at Mar. 31, 1944	Fiscal Year 1944-45		As at Mar. 31, 1945
			War Allotment Expenditures	Other Adjustments	
	Other Production Expenses— <i>Concluded</i>				
	Reconditioning Stores in Transit—Chrysler Corporation of Canada	73,316 45	982 53	.....	982 53
	Reconditioning Stores in Transit—Ford Motor Co. of Canada, Ltd.	.....	8,131 17	.....	81,447 62
	Removal of Mud from Marine Railway, Liverpool, N.S.	.....	1,493 95	.....	1,493 95
	Rental of Building for Aircraft Overhaul	2,100 00	.....	.....	2,100 00
	Repair of Dry Docks, East Coast	.....	17,120 20	.....	17,120 20
	Reimbursement for Loss re Wooden Minesweepers	.....	165,006 27	.....	165,006 27
	Sherbrooke Pneumatic Tool Co., Ltd.—Reconditioning of Plant and Equipment due to damage by flood.	12,609 24	.....	.....	12,609 24
	Victory Aircraft Ltd.—Reimbursement re Operational Charges on Storage Facilities, Malton, Ont.	.....	46,743 61	.....	46,743 61
	Wartime Administrator Canadian Atlantic Ports—Accountable Advance re Survey of Lack of Accommodation	30,000 00	10,000 00	.....	40,000 00
	Wartime Salvage Ltd.—Loss on Scrap Metal Operations	727,324 41	.....	.....	727,324 41
		1,145,510 23	2,547,493 71	93,869 59	3,786,873 53
	Duties and Taxes—				
	Repayment of Duties and Taxes for United Kingdom Government Account	9,575,599 40	2,282,849 66	.....	11,858,449 06
	Duties and Taxes on sub-marginal mineral properties in Canada, acquired from the United States Government—Wartime Metals Corporation	15,298 04	.....	.....	15,298 04
		9,590,897 44	2,282,849 66	.....	11,873,747 10
B	Charter of Vessels and Salvage Operations—				
	Chartering Vessels for Voyages	13,949 08 Cr.	13,949 08	.....	115,257 36
	Charter of Lighter Vessel—SS. <i>Elm Bay</i>	125,852 71	7,343 02 Cr.	3,252 33 Cr.	8,000 00
	Loss Sustained on Salvage Operations	8,000 00	.....	.....	393,795 69
	Rental of Coal Handling Barges	292,695 69	101,100 00	.....	2,696 96
	To reimburse Atlantic Spring and Machine Co., Ltd. for loss on engine re barge	.....	2,696 96	.....	60,000 00
	To reimburse Quebec Salvage and Wrecking Co., Ltd. for losses re <i>Strathcona</i> and <i>Traverse</i>	60,000 00	.....	.....	579,750 01
		472,599 32	110,408 02	3,252 33 Cr.	2,098,019 00
	War Risk Insurance—				
	Payment to the Department of Finance to Insure Government Property against Losses Incurred by War	2,098,019 00	.....	.....	1,370,313 17
	Publicity Campaigns—				
	Various campaigns to increase production, improve morale, and notify the public of various wartime regulations	1,009,088 06	361,225 11	.....	474 45
	Expenses incurred in meetings of Conservation Committee	474 45	.....	.....	1,970,787 62
		1,009,562 51	361,225 11	.....	3,141,744 44
	Gasoline Rationing Plan—				
	To administer and control the Distribution of the Gasoline Supply	1,974,263 37	1,167,485 07	4 00 Cr.	.....

Loss on Cancellation of Contracts (other than those charged to capital and production)—				
To reimburse Various Companies for Losses Incurred through Cancellation of Contracts.....	9,036 60	33 50		9,070 10
Midland Woollen Mills Ltd.—Difference in cost of supplies purchased for the Government of Bermuda.....	783 75			783 75
Indian Molybdenum Ltd.—Compensation for capital expenditures and pre-production development.....		300,000 00		300,000 00
Fleet Aircraft Ltd.—re planes and spare parts.....		1,801,146 75		1,801,146 75
The Consolidated Mining and Smelting Co. of Canada Ltd.—Tungsten Production—Capital Outlay.....	9,820 95	36,897 48		36,897 48
Capital Losses—		2,138,077 73		2,147,898 08
Loss re Fixed Assets.....	8,077 88		7,800,138 71	7,808,216 59
Crown Companies—Administration Expenses and Deficits—				
Administration Expenses of Non-producing Companies.....	7,731,859 51	2,137,577 21	1,797,546 82 Cr.	8,071,889 90
Deficit of Producing Company.....	54,246 55	8,790 75		63,037 30
	7,786,106 06	2,146,367 96	1,797,546 82 Cr.	8,134,927 20
Interest on Bank Overdrafts—				
To reimburse the Chartered Banks for Interest charges in connection with the financing of Crown Companies, Crown Plants—privately managed, and other contractors.....	1,224,780 18	814,143 85		2,038,924 03
	\$50,205,772 82	\$31,254,622 16	\$6,084,132 61 Dr.	\$87,544,527 59
NOTE: 1944-45 Adjustments, as follows:				
Dr. Transfers between Balance Sheet Accounts.....				6,115,991 74
Cr. Recoveries.....				31,859 13
			\$	6,084,132 61 Dr.

A B The current credit balances under "War allotment expenditures" represent recovery of previous years' expenditure.

Schedule K

CAPITAL ASSISTANCE—TITLE WITH CONTRACTORS

Contractor	Expenditures to Mar. 31, 1944	Fiscal Year 1944-45	Expenditures to Mar. 31, 1945	Remarks
Alberta Foundry & Machine Co., Ltd.	5,028 91		5,028 91	Alterations to buildings.
Algoma Steel Corporation Ltd.	8,017 891 43	11,538,456 76	11,538,456 76	Plant expansion.
Atlas Steels Limited.	5,444 57	8,017,891 43 Cr.		Alterations to buildings.
Robert Bell Engine and Thresher Co., Ltd.	4,971 06		4,971 06	Lunch room equipment.
Canada Metal Co., Ltd.	58,911 49		58,911 49	Alterations to buildings.
Canada Electric Castings Limited.	15,587 08		15,587 08	Alterations to building.
Canadian Acme Screw and Gear Limited	2,579 15		2,579 15	Alterations to buildings.
Canadian Bridge Company, Ltd.	15,110 39		15,110 39	Alterations to buildings.
Canadian Bridge Company, Ltd.	111,799 09		124,262 62	Alterations to buildings.
Canadian Car and Foundry Co., Ltd.		12,463 53	2,579 15	Alterations to buildings.
Canadian Car and Foundry Co., Ltd.		351,395 84	351,395 84	Alterations to buildings.
Canadian Car and Foundry Co., Ltd.		161,857 03	161,857 03	Structural Alterations.
Canadian Elevator Equipment Co., Ltd.	23,671 69		23,671 69	Alterations to existing buildings.
Canadian Furnace Ltd.	308,010 15		308,010 15	Complete plant less locomotive crane.
Canadian Pacific Railway Company— Hamilton Gear and Machine Co., Ltd.	78,804 96		78,804 96	Extensions and alterations to buildings.
Turnbull Elevator Co., Ltd.	21,811 44		21,811 44	Alterations to buildings.
Waterous Limited.	2,495 80		2,495 80	Alterations to buildings.
Canadian Vickers Limited.	35,246 01		35,246 01	Alterations to buildings.
Canadian Vickers Limited	149,999 38		149,999 38	Alterations and reinforcing berth.
Cockshutt Plow Co., Ltd.	11,507 00		11,507 00	Alterations to buildings.
Defence Industries Limited.	3,284 09		3,284 09	Building alterations.
Darling Brothers Limited.	41,871 25		41,871 25	Alterations to buildings.
Geo. T. Davie and Sons Limited.		144,785 96	144,785 96	Alterations and services.
Davie Shipbuilding and Repairing Co., Ltd.	168,984 24		142,902 52	Extensions to Company's berth.
Davie Shipbuilding and Repairing Co., Ltd.	29,187 36	26,981 72 Cr.	27,645 49	Alterations to buildings.
Dominion Bridge Co., Ltd.	61,420 53	1,541 87 Cr.	61,420 53	Alterations to buildings.
Dominion Electric Protection Company.	9,259 38		9,259 38	Alterations to buildings.
Dominion Rubber Munitions Ltd.	109,293 75		104,226 28	Alterations to buildings.
Dominion Steel and Coal Corporation, Ltd.	2,011 526 28	5,067 47 Cr.	2,011 526 28	Blast Furnace.
Dominion Steel and Coal Corporation, Ltd.	517,284 11		517,284 11	Extension to Company's buildings.
Dominion Steel and Coal Corporation, Ltd.	248,121 05		301,075 80	Equipment and Extensions.
Electric Reduction Company of Canada, Ltd.	325,354 21	52,954 75	313,900 77	Extension to Plant.
Flexible Shaft Co., Ltd.	2,393 16	11,453 44 Cr.	2,393 16	Alterations to existing buildings
Ford Motor Company of Canada, Ltd.— Canadian Acme Screw and Gear Ltd.	15,494 95		15,494 95	Alterations to buildings of Canadian Acme Screw and Gear Ltd.
Canadian Bridge Company Ltd.	9,312 85		9,312 85	Alterations to existing buildings of Canadian Bridge Co., Ltd.
International Harvester Company of Canada Ltd.	13,412 99		13,412 99	Alterations to existing buildings of Interna- tional Harvester Co. of Canada Ltd.

Foundation Maritime Ltd.	1,672 12	.....	Vault to vest in W.C. Wetmore Ltd.	1,672 12	.....
Galt Art Metal Co., Ltd.	1,161 74	.....	Alterations to existing buildings.	1,161 74	.....
Halifax Shipyards Ltd.	45,500 00	.....	Alterations to launching ways.	45,500 00	.....
Hillis and Sons Ltd.	3,137 60	.....	Alterations to buildings.	3,137 60	.....
Holman Machines Ltd.	12,543 60	.....	Alterations to existing buildings.	12,543 60	.....
Hoving's Vulcanizers and Foundry Works.	1,061 35	.....	Building.	1,061 35	.....
Industrial Associates (Canada) Limited (H. E. Givan Ltd.).	23,217 93 Cr.	.....	Alterations to existing buildings.	23,217 93 Cr.	.....
International Harvester Co. of Canada Ltd.	23,355 26	.....	Alterations to buildings.	23,355 26	.....
Kelvinator of Canada Limited.	9,953 94	.....	Alterations to existing buildings.	9,953 94	.....
Wm. Kennedy and Sons Ltd.	85,572 52	.....	Alterations to buildings.	85,572 52	.....
J. Kovinsky and Sons Ltd.	303 28	.....	Wooden Shelters for Shears.	303 28	.....
MacDonald Bros. Aircraft Ltd.	6,029 03	.....	Alterations to buildings.	6,029 03	.....
Massey-Harris Co., Ltd.	23,962 00	.....	Fire protection equipment.	23,962 00	.....
Massey-Harris Co., Ltd.	4,362 64	.....	Alterations to existing buildings.	4,362 64	.....
Massey-Harris Co., Ltd.	7,813 33	.....	Alterations to existing buildings.	8,139 83	.....
Massey-Harris Co., Ltd.	2,446 12	.....	Alterations to buildings.	2,446 12	.....
Massey-Harris Co., Ltd.	645 06	.....	Building alterations.	645 06	.....
Massey-Harris Co., Ltd.	23,958 77	.....	New Buildings.	24,421 77	.....
McKinnon Industries Ltd.	10,724 11	.....	Alterations to existing buildings.	10,724 11	.....
Moffats Limited.	1,865 82	.....	Alterations to existing buildings.	1,865 82	.....
Montreal Construction Supply and Equipment Ltd.	3,274 47	.....	Extensions and alterations to buildings.	3,274 47	.....
Montreal Locomotive Works Ltd.—		.....			.....
Dominion Rubber Co., Ltd.	37,358 42	.....	Alterations to existing buildings of Dominion Rubber Co., Ltd.	27,508 75	.....
Robert Mitchell Co., Ltd.	849 02	.....	Alterations to existing buildings of R. Mitchell Co., Ltd.	849 02	.....
Massey-Harris Co., Ltd.	30,591 80	.....	Alterations to existing buildings of Massey-Harris Co., Ltd.	30,591 80	.....
Jas. Morrison Brass Manufacturing Co., Ltd.	2,196 84	.....	Alterations to buildings and restoring buildings to original condition at war's end.	2,196 84	.....
Mueller Limited.	992 02	.....	Alterations to existing buildings.	992 02	.....
Northern Electric Co., Ltd.	17,354 76	.....	Alterations to existing buildings.	17,354 76	.....
Northern Engineering and Supply Co., Ltd.	1,150 00	.....	Alterations to existing buildings.	1,150 00	.....
Northern Engineering and Supply Co., Ltd.	9,530 62	.....	Building alterations.	9,530 62	.....
Ottawa Car and Aircraft Limited.	141,691 06	.....	New Buildings and alterations to existing buildings. Company to carry out any contract for British or Canadian Government one year after cessation of hostilities.	141,691 06	.....
Ottawa Gauge and Instrument Co., Ltd.	3,500 00	.....	Alterations to existing buildings.	3,500 00	.....
Patterson Motors Limited.	5,137 00	.....	Alterations to existing buildings.	5,137 00	.....
Regina Industries Limited.	15,366 00	.....	Title to alterations to vest in General Motors of Canada Ltd.	15,366 00	.....
Robb Engineering Works Limited.	15,000 00	.....	Lean-to extension.	15,000 00	.....
Sherbrooke Pneumatic Tool Company, Ltd.	5,392 74	.....	Alterations to existing buildings.	5,392 74	.....
Sherbrooke Pneumatic Tool Company, Ltd.	3,185 32	.....	Building alterations.	3,185 32 Cr.	.....
Shurly-Dietrich-Atkins Co., Ltd.	8,237 54	.....	Alterations to buildings.	8,237 54	.....
The Singer Manufacturing Co.	2,825 18	.....	Alterations to buildings.	2,825 18	.....
The Singer Manufacturing Co.	34,524 43	.....	Alterations to buildings.	34,524 43	.....
The Singer Manufacturing Co.	62,917 72	.....	Alterations to buildings.	62,917 72	.....

Schedule K—Concluded

Contractor	Expenditures to Mar. 31, 1944	Fiscal Year 1944-45	Expenditures to Mar. 31, 1945	Remarks
St. John Drydock and Shipbuilding Co., Ltd.	9,529 02	.....	9,529 02	Extension to machine shop.
Suburban Rapid Transit Company	8,115 98	.....	8,115 98	Power Sub-Station.
Thompson Products Limited	105,553 30	.....	105,553 30	Alterations to existing buildings.
Thompson Products Limited	261,623 11	.....	261,623 11	Alterations and extensions to existing build- ings.
Trans-Canada Air Lines Limited	5,378 20	.....	5,378 20	Alterations to buildings.
Trenton Steel Works Limited	29,467 59	.....	29,467 59	Alterations and extensions to buildings.
Vancouver Engineering Works Limited	14,225 17	.....	14,225 17	Alterations and extensions to buildings.
Waterous Limited	3,178 75	.....	3,178 75	New buildings and alterations to existing buildings.
Yarrows Limited	220,117 32	.....	220,117 32	Alterations to buildings and wharf.
	\$13,782,619 40	\$ 4,164,545 31	\$17,947,164 71	

NOTE: All the above recorded as transfers between Balance Sheet Accounts.

The following Contractors have received Capital Assistance—Title with Contractor—Values not yet ascertained.

	Authority Granted
International Silver Company of Canada Ltd	
Singer Manufacturing Company	\$ 1,100 00
Thompson Brothers Machinery Co., Ltd.	15,000 00
Thompson Brothers Machinery Co., Ltd.	5,000 00
University of Toronto	4,700 00
Waterloo Manufacturing Co., Ltd	103,400 00
	16,457 00
	Building alterations.
	Sprinkler System.
	Building Alterations.
	Sprinkler System.
	Fixed Equipment.
	Building alterations.

Schedule L

EXPENDITURES FROM ORDINARY VOTES

	To Mar. 31, 1944	Fiscal Year 1944-45	To Mar. 31, 1945
Salary and Motor Car Allowance of Minister.....	45,114 19	12,000 00	57,114 19
Miscellaneous Gratuities.....	2,150 00	2,770 00	4,920 00
Refund of Previous Years' Revenue.....	.....	4,500 00	4,500 00
Coal Subsidies and Subventions.....	7,130,544 79	2,737,030 63	9,867,575 42
	<u>\$7,177,808 98</u>	<u>\$2,756,300 63</u>	<u>\$9,934,109 61</u>

Schedule M

DEPARTMENTAL ADMINISTRATION

	To Mar. 31, 1944	Fiscal Year 1944-45		To Mar. 31, 1945
		War Allotment Expenditures	Refunds of Previous Years' Expenditures	
Travelling Expenses and Living Allowances..	2,812,660 20	705,315 85	1,124 00	3,516,852 05
Salaries.....	18,269,411 54	6,958,430 99	68,939 60	25,158,902 93
Advertising.....	31,807 15	2,372 80	35 50	34,144 45
Telephone, Telegraph and Postage.....	2,028,203 08	571,942 95	5,807 68	2,594,338 35
Printing, Stationery, Equipment and Supplies	1,837,495 97	341,784 43	1,425 96	2,177,854 44
Freight, Cartage and Express.....	91,629 80	22,748 77	94 84	114,283 73
Professional and Special Services and Expen- ses.....	277,206 91	51,975 90	.....	329,182 81
Rent, Light and Heat.....	122,615 07	50,489 92	.....	173,104 99
Miscellaneous General.....	533,748 32	62,292 62	1,423 87	594,617 07
Miscellaneous Recoverable.....	90,121 49	74,252 45	89,813 52	74,560 42
	<u>26,094,899 53</u>	<u>8,841,606 68</u>	<u>168,664 97</u>	<u>34,767,841 24</u>
*Less: Value of Capital Stocks.....	711 00	65 00	77 00	699 00
	<u>\$26,094,188 53</u>	<u>\$8,841,541 68</u>	<u>\$ 168,587 97</u>	<u>\$34,767,142 24</u>

*Included in "Miscellaneous Investments", see Schedule "F".

Schedule N
MISCELLANEOUS REVENUE AND REFUNDS

	As at Mar. 31, 1944	Fiscal Year 1944-45		As at Mar. 31, 1945
		Receipts and Credits	Other Adjustments	
Ordinary Revenue.....	7 937,151 93	446,833 80	.....	8 383,985 73
Special Receipts and Credits.....	123,328,995 64	264,687,293 48	.....	388,016,289 12
	131,266,147 57	265,134,127 28	.....	396,400,274 85
Refunds and Credits applied against relative prior expenditures.....	59,836,116 44 Dr.	219,550,793 41 Dr.	8,700,851 33 Dr.	288,087,761 18 Dr.
Balance, Miscellaneous Revenue and Refunds.....	\$ 71,430,031 13	\$ 45,583,333 87	\$ 8,700,851 33 Dr.	\$108,312,513 67
Details are as follows:—				
Refunds from Contractors:				
Voluntary, after Cost Audits and Renegotiation of Contracts.....	17,573,407 89	8,711,098 98	.....	26,284,506 87
Special Discounts and Other.....	1,168,674 01	1,355,790 71	.....	2,524,464 72
Return on Investments:				
Interest.....	1,507,790 39	672,670 22	.....	2,180,460 61
Rentals.....	546,613 73	965,558 13	.....	1,512,171 86
Other.....	6,422,174 38	694,240 18	6,908,719 39 Dr.	207,695 17
Net Revenue from Operation of Crown Plants:				
Canada Strip Mill Ltd.....	24,871,656 79	5,985,974 73	.....	30,857,631 52
Aero Meters Ltd.....	457,848 95	166,131 68	.....	166,131 68
Citadel Merchandising Co., Ltd.....	21,732 12	196,700 89	654,549 84 Dr.	62,679 67
Cutting Tools and Gauges Ltd.....	400,187 32	40,947 55	.....	1,089,598 63
Melbourne Merchandising Co., Ltd.....	9,673,401 00	689,411 31	.....	30,133,133 66
Park Steamship Co., Ltd.....	393,648 58	20,459,732 66	.....	393,648 58
Plateau Co., Ltd.....	577,570 34	1,240,908 34	.....	1,240,908 34
Polymer Corporation Ltd.....	62,352 44	26,193 04	.....	577,570 34
Quebec Shipyards Ltd.....	160,619 02	70,861 46	.....	88,545 48
Veneer Log Supply Ltd.....	3,850,877 21	2,568,603 14	1,137,582 10 Dr.	231,480 48
Wartime Housing Ltd.....	3,432,297 33	1,581,411 33	.....	5,281,898 25
Revenue from Sale of Gasoline Ration Books.....	309,179 63	157,099 52	.....	5,013,708 66
Miscellaneous Revenue.....	\$ 71,430,031 13	\$ 45,583,333 87	\$ 8,700,851 33 Dr.	466,279 15
				\$108,312,513 67

NOTE: 1944-45 adjustments cover transfers between Balance Sheet accounts.

Schedule O
EXPENDITURES AND REVENUES BY FISCAL YEARS
(ORDINARY AND WAR)

	1940-41	1941-42	1942-43	1943-44	1944-45	Total
Ordinary—						
Expenditures.....	9,114 19	12,000 00	4,977,434 53	2,179,260 26	2,756,300 63	9,934,109 61
Revenues.....	2,037 29	1,154 75	7,840,196 59	93,763 30	446,833 80	8,383,985 73
	7,076 90	10,845 25	2,862,762 06 Cr.	2,085,496 96	2,309,466 83	1,550,123 88
War—						
Expenditures.....	79,953,681 98	252,691,124 09	679,132,236 07	687,761,094 68	215,844,257 22	1,915,382,394 04
Special Receipts and Credits.....	2,999 91	1,016,301 85	3,519,731 24	118,789,962 64	264,687,293 48	388,016,289 12
	79,950,682 07	251,674,822 24	675,612,504 83	568,971,132 04	48,843,036 26 Cr.	*1,527,366,104 92
Net Expenditures.....	\$ 79,957,758 97	\$251,685,667 49	\$ 672,749,742 77	\$571,056,629 00	\$ 46,533,569 43 Cr.	\$1,528,916,228 80

*There is a difference of \$477,863.20 between this figure and that shown in the summary appearing on page MA-6 as being total war expenditure. Such difference is the expenditure transferred to the Department of Transport as indicated on Schedule Q, page MA-60.

Schedule P

OTHER EXPENDITURES—AUTHORIZED BY WAR APPROPRIATION ACTS

	Dr. Balance Mar. 31, 1944	Transactions (Net) 1944-45	Dr. Balance Mar. 31, 1945
Loans and Advances:—			
To Sundry Government Agencies—			
Crown Companies.....	90,118,141 20	19,874,567 73 Cr.	70,243,573 47
Crown Plants—Privately Managed.....	57,007,475 18	10,909,751 12 Cr.	46,097,724 06
To United Kingdom and Other Governments..	73,939,639 93	73,976,608 98 Cr.	36,969 05 Cr.
Miscellaneous.....	8,960,759 10	7,975,559 97	16,936,319 07
Total Loans and Advances.....	230,026,015 41	96,785,367 86 Cr.	133,240,647 55
Investments—Miscellaneous.....	5,521,812 10	250,000 00 Cr.	5,271,812 10
Sundry Suspense Accounts.....	3,845,478 62	2,042,993 88 Cr.	1,802,484 74
Grand Totals.....	\$ 239,393,306 13	\$99,078,361 74 Cr.	\$ 140,314,944 39

Details of the above, by Companies, will, with one exception, be found in the Open Accounts commencing at page MA-10. The exception is, that as "Sundry Coal Companies", included in Miscellaneous above, are carried as one item in the Dominion Balance Sheet, the details of these companies will be found in Schedule "F", Department of Munitions and Supply balance sheet page MA-36.

Schedule Q

TRANSFERS FROM OTHER DEPARTMENTS

Ref.	As at Mar. 31, 1944	Transactions (Net) 1944-45	As at Mar. 31, 1945
Department of National Defence—Army Services—			
John Inglis Co., Ltd., Plant Investment...	1,523,259 83	.....	1,523,259 83
Lindsay Arsenal, Plant Investment.....	1,310,991 66	.....	1,310,991 66
Quebec Arsenal, Plant Investment.....	5,510,317 48	.....	5,510,317 48
Wartime Housing Ltd., Housing Project.....	.....	151,194 75	151,194 75
	8,344,568 97	151,194 75	8,495,763 72
A Department of National Defence—Air Services—			
Federal Aircraft Ltd., Working Capital....	2,318,099 67	2,318,099 67 Dr.	
Sundry Machinery Transfers.....	3,078 03	3,078 03 Dr.	
	2,321,177 70	2,321,177 70 Dr.	
A Department of National Defence—Naval Services—			
Wartime Shipbuilding Ltd., Working Capital.....	71,474,572 97	65,575,387 93 Dr.	5,899,185 04
Sundry Machinery Transfers.....	1,459 00	1,459 00 Dr.	
	71,476,031 97	65,576,846 93 Dr.	5,899,185 04
Department of Transport—			
St. Malo Shops—Plant Investment.....	2,242,957 71	148 59	2,243,106 30
B Less: Housing Projects transferred from De- partment of Munitions and Supply.....	.....	477,863 20 Dr.	477,863 20 Dr.
	2,242,957 71	477,714 61 Dr.	1,765,243 10
	\$ 84,384,736 35	\$ 68,224,544 49 Dr.	\$ 16,160,191 86

SCHEDULE Q—Concluded

NOTE.—1944-45 Transactions as follows:—

Dr. Reduction in Liability to Other Government Departments see Schedule G	67,893,487 60
Dr. Transfers between Other Balance Sheet Accounts	331,056 89
	<u>\$68,224,544 49</u>

- A The current year debit amounts represent the value of finished goods supplied during the year as an offset against working capital advances made originally by the departments indicated and transferred to this department during 1943-44.
- B These housing projects were constructed by Wartime Housing Ltd., from funds supplied by the Department of Transport.

Schedule R**OPEN ACCOUNTS**

	Cr. Balance Apr. 1, 1944	Transactions (Net) 1944-45	Cr. Balance Mar. 31, 1945
Floating Debt.....	1,103,301 70	699,963 88 Dr.	403,337 82
Deposit and Trust Accounts.....	13,959,553 72	1,774,441 72	15,733,995 44
Deferred Credits.....	53,130 12	18,713 45 Dr.	34,416 67
Sundry Suspense Accounts.....	18,092,703 22	23,774,166 57	41,866,869 79
Reserves for Certain Contingent Liabilities.....	12,621,829 44	31,022,663 17	43,644,492 61
	<u>\$45,830,518 20</u>	<u>\$55,852,594 13</u>	<u>\$101,683,112 33</u>

Details of the various accounts listed above are given under Open Accounts, commencing on page MA-10.

Schedule S**CONTINGENT LIABILITIES AS AT MARCH 31, 1945**

	Guarantee Authorized	Guaranteed Loan Outstanding
A Guaranteed Bank Loans.....	7,235,166 70	3,003,750 00
B Guaranteed Bank Overdrafts.....	110,581,000 00	
	<u>\$117,816,166 70</u>	<u>\$3,003,750 00</u>

A Details as follows:—

Company	Authority	Guarantee Authorized	Loan Outstanding
Aircraft Bearings Limited.....	P.C. 8262, Oct. 26/43	160,000 00	7,000 00
Cranemobile Limited.....	P.C. 3497, May 11/44	180,000 00	142,800 00
DeHavilland Aircraft of Canada Limited.....	P.C. 9330, Dec. 7/43	2,486,666 70	2,200,600 00
Fairchild Aircraft Limited.....	P.C. 239, Jan. 13/44	1,000,000 00	475,000 00
Mareco Limited.....	P.C. 324, Jan. 19/43	100,000 00	29,000 00
Noorduyn Aviation Limited.....	P.C. 6303, Aug. 15/41	2,000,000 00	100,000 00
Ed. Oliver and Kenneth Oliver.....	P.C. 4565, June 4/43	5,000 00	3,350 00
Polymer Sales and Service Limited.....	P.C. 2189, May 24/40	1,250,000 00	
Standard Coal Co., Ltd.....	P.C. 4565, June 4/43	15,000 00	7,500 00
Vancouver Radio Laboratories Ltd.....	P.C. 6051, July 29/43	38,500 00	38,500 00
		<u>\$7,235,166 70</u>	<u>\$3,003,750 00</u>

B All Bank Overdrafts at March 31, 1945, were repaid before the books were closed for the fiscal year, excepting that of Eldorado Mining and Refining (amount outstanding as at March 31, 1945, \$1,621,488.32).

Guarantee
Authorized

i. Crown Companies and Plants, authorized by P.C. 3542, May 4, 1943:

Aero Timber Products Limited.....	200,000 00
Alberta Nitrogen Products Ltd.....	75,000 00
Allied War Supplies Corporation.....	75,000 00
Atlas Plant Extension Limited.....	300,000 00
Border Cities Industries Ltd.....	250,000 00
Canada Cement Co., Ltd.....	125,000 00
Canada Strip Mill Limited, (Montreal East, Que.).....	1,000,000 00
Canada Strip Mill Limited, (New Toronto, Ont.).....	1,000,000 00
Canadair Limited.....	4,000,000 00
Canadian Car and Foundry Co., Ltd.....	6,000,000 00
Canadian Pratt and Whitney Aircraft Co., Ltd.....	50,000 00
Canadian Propellers Limited.....	250,000 00
Citadel Merchandising Co., Ltd.....	500,000 00
Consolidated Mining and Smelting Co. of Canada, Ltd.....	100,000 00
Defence Communications Ltd.....	100,000 00
Defence Industries Ltd. Project No. 28.....	10,000 00
Defence Industries Ltd. Project No. 3.....	2,500,000 00
Defence Industries Ltd. Project No. 48.....	10,000 00
Defence Industries Ltd. Project No. 2/17.....	1,500,000 00
Defence Industries Ltd. Montreal.....	200,000 00
Defence Industries Ltd. Project No. 1.....	1,500,000 00
Defence Industries Ltd. Project No. 20.....	3,000,000 00
Defence Industries Ltd. Project No. 21.....	2,500,000 00
Defence Industries Ltd. Project No. 9/27.....	250,000 00
Defence Industries Ltd. Verdun.....	3,000,000 00
Defence Industries Ltd. Project No. 43.....	750,000 00
Defence Industries Ltd. Westmount.....	10,000 00
Defence Industries Ltd. Project No. 18/19/57.....	250,000 00
Defence Industries Ltd. Project No. 16.....	1,000,000 00
Dominion Bridge Co., Ltd.....	250,000 00
Dominion Engineering Works Ltd.....	1,000,000 00
Dominion Magnesium Ltd.....	200,000 00
Dominion Rubber Co., Ltd. (Naugatuck Div.).....	20,000 00
Dominion Rubber Munitions Ltd.....	600,000 00
Eldorado Mining and Refining.....	1,781,000 00
Electric Reduction Co. of Canada Ltd. (Proj. 14 and 15).....	100,000 00
Electric Reduction Co. of Canada Ltd. (Proj. 29).....	300,000 00
Electric Steels Limited.....	500,000 00
Federal Aircraft Limited.....	1,000,000 00
Ferranti Electric Limited.....	250,000 00
Foundation Maritime Limited.....	700,000 00
Genelco Limited.....	750,000 00
General Engineering Co. (Canada) Ltd.....	1,000,000 00
Hamilton By-Product Coke Ovens Ltd.....	300,000 00
Industrial Associates (Canada) Ltd.....	90,000 00
Inglis, John Co., Limited.....	3,000,000 00
McDonald Chemicals Limited.....	200,000 00
Melbourne Merchandising Ltd.....	300,000 00
Miner Rubber Co. Limited.....	200,000 00
Montreal Alkylate Operators Ltd.....	300,000 00
Montreal Locomotive Works Ltd.....	10,000,000 00
National Railways Munitions Ltd.....	600,000 00
Nichols Chemical Co., Limited.....	50,000 00
Northern Electric Co., Limited.....	50,000 00
Otis-Fensom Elevator Co., Ltd.....	1,500,000 00
Park Steamship Co., Limited.....	250,000 00
Polymer Corporation, Limited.....	10,000,000 00
Polymer Sales and Service Ltd. (formerly Fairmont Co., Ltd.).....	2,000,000 00
Quebec Shipyards Limited.....	500,000 00
Redfern Construction Co., Ltd.....	1,250,000 00
Regina Industries Limited.....	1,000,000 00

Guarantee
Authorized

Crown Companies and Plants—*Concluded*

Research Enterprises Ltd.....	3,000,000 00
Research Enterprises Ltd. (Turbo Research Ltd.).....	150,000 00
St. Maurice Chemicals Ltd.....	350,000 00
Shawinigan Chemicals Ltd. Project No. 23.....	50,000 00
Shawinigan Chemicals Ltd. Project No. 41.....	75,000 00
Shawinigan Chemicals Ltd. Project No. 49.....	5,000 00
Shawinigan Chemicals Ltd. Project No. 58.....	10,000 00
Shell Oil Co. of Canada, Limited.....	100,000 00
Small Arms Limited.....	1,000,000 00
Stormont Chemicals Limited.....	75,000 00
United Shipyards Limited.....	2,500,000 00
Veneer Log Supply Limited.....	10,000 00
Victory Aircraft Limited.....	6,000,000 00
Vivian Diesels and Munitions Ltd.....	400,000 00
Wartime Housing Limited.....	1,250,000 00
Wartime Metals Corporation Project P.....	100,000 00
Wartime Metals Corporation Project I.....	10,000 00
Wartime Metals Corporation Project A.....	50,000 00
Wartime Oils Limited.....	150,000 00
Wartime Shipbuilding Limited.....	20,000,000 00
Welland Chemical Works Ltd.....	500,000 00
York Arsenals Limited.....	1,000,000 00
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	107,331,000 00
ii. Other Contractors:	
Kam-Kotia Porcupine Mines Ltd..... P.C. 6852, Aug. 30/43.....	250,000 00
Sorel Industries..... P.C.'s 6753, Aug. 26/43, and 8490, Nov. 11/43	3,000,000 00
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	\$110,581,000 00
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Appendix 2

SALARIES, TRAVELLING EXPENSES, ETC., PAID FROM WAR ALLOTMENT

As of March 31, 1945, there were 3,814 salaried employees being paid from war allotments, including 70 employees in the London, England, office paid in sterling funds, and 18 employees in the United States offices paid in U.S. funds. From these accounts, reimbursement was also made to firms for salaries of their employees on loan to the Department, and to the Department of National Defence for pay and allowances of military personnel attached to the Department for duty. Those receiving salaries at annual rates of \$2,400 or over on that date, or at date of separation, are listed below. Salary rates include war duties supplements where applicable, but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

The travelling or living expenses of these employees, where the amount was \$300 or over, are also shown.

	Salary rate	Travelling or living expenses		Salary rate	Travelling or living expenses
Howe, Hon. C. D., Minister (Listed elsewhere)		\$ 1,283 00	Balmforth, H. (Oct. 24)...	3,000 00	451 54
Sheils, G. K., Deputy Minister.....	\$10,000 00	559 00	Baril, F. D.....	2,400 00	685 34
Pettigrew, J. P. (Oct. 1) Assistant Deputy Minister.....	9,000 00	847 07	Barker, F. R. (Feb. 9)....	4,200 00	348 58
Ablett, E. V.....	3,900 00	349 77	Barr, W. D.....	3,000 00	1,349 65
Abra, J. S. (July 26)....	2,700 00		Bestable, M. A.....	3,600 00	
Abra, G. L. (June 18)....	2,400 00		Batting, F. C. (Oct. 15)...	3,000 00	
Adam, J.....	2,460 00		Beattie, W. C.....	3,600 00	
Agnew, H. K.....	3,000 00		Becigneul, L. R.....	3,000 00	528 17
Alder, T. F.....	2,520 00		Bedard, J. P.....	2,400 00	1,393 33
Allan, K. H. (May 11)....	2,400 00		Bedwell, R. B.....	3,600 00	
Allen, E. S.....	2,700 00		Beique, J. C.....	3,000 00	
Allen, J.....	2,880 00		Belanger, J. R. L.....	3,954 00	
Allen, W.....	3,000 00		Belford, C. A.....	2,400 00	
Amey, F. N.....	3,600 00		Belisle, G. J. (Feb. 13)...	2,700 00	1,824 08
Anber, F. G.....	2,820 00		Bell, D. E. (June 8).....	4,500 00	
Anderson, C. G. (Jan. 9)...	2,700 00		Bell, D. J.....	3,000 00	883 90
Anderson, R. L. (Nov. 16)...	3,900 00	355 59	Bell, R. T. (Mar. 15).....	4,200 00	
Andrew, W. J.....	3,600 00	527 23	Bennett, W. J. (Dec. 1)....	6,000 00	
Annand, F. W.....	3,600 00	379 47	Benning, J. D.....	3,000 00	
*Ansell, F. G. N.....	2,880 00		Benning, J. S.....	3,000 00	
Antell, G. F.....	2,880 00		Berry, J. H. (Dec. 1).....	9,000 00	691 39
Appleby, M. S.....	2,700 00		Berry, R.....	5,400 00	
Archambault, J. A.....	3,000 00	902 07	Bick, F. A.....	3,600 00	
Archer, L. W.....	3,600 00		Binks, N. T.....	5,000 00	838 51
Argue, F. L. (June 13)....	2,700 00		Birchard, E. R.....	7,200 00	
Armour, F. T. (Apr. 13)...	4,200 00		Bishop, R. N. C.....	2,400 00	
*Armstrong, E. (Feb. 20)...	2,880 00		Blackmore, C. L. (Mar. 6)...	4,000 00	548 15
Armstrong, J. (Nov. 1)....	4,000 00		Blake, R. G.....	2,400 00	
Armstrong, W. L. M.....	2,400 00		Blizzard, B. C. (Oct. 1)...	4,200 00	382 45
Arnold, L. C.....	2,700 00		Blondeau, L.....	2,460 00	
Arnold, T. E.....	5,000 00		Blore, A. B. (Aug. 21)....	3,000 00	
Arnott, N.....	3,900 00	343 72	Blouin, A. O.....	3,000 00	
Aspden, T. F.....	6,000 00		Bloxham, H. W.....	3,000 00	
Asselstine, C. H.....	3,600 00		Blundell, W. C. (Nov. 22)...	3,900 00	345 50
Atkinson, W. C. (Jan. 1)...	4,200 00		Boak, A. C. (Dec. 15).....	3,900 00	311 41
Atkinson, W. J.....	6,000 00	600 76	Boardman, R. W. (Nov. 13)...	2,520 00	
Auclair, P.....	2,400 00	486 56	Boisvert, G.....	3,600 00	
Audet, J. A.....	2,400 00		Bolduc, J. D. (Feb. 20)....	3,000 00	
Audet, J. L. N. (Oct. 17)...	2,400 00		Bolton, N. A. (May 11)...	3,000 00	
Avery, L. R.....	3,900 00		Bonnard, P. J. J.....	2,400 00	1,004 06
Bain, A. M.....	4,800 00	630 50	Bonnycastle, W. R.....	3,600 00	
Baird, D. H.....	3,900 00	909 47	(Mar.13)		
			Boswell, M. L. (Nov. 8)...	4,200 00	
			Bouchard, R. (Apr. 13)....	3,300 00	
			Boulter, J. H.....	3,900 00	1,678 58
			Boulton, B. K.....	8,500 00	1,094 89

	Salary rate	Travelling or living expenses		Salary rate	Travelling or living expenses
Bourgault, M. J. (Jan. 20) .	2,700 00	998 41	Campbell, A. G.	4,200 00	
Bournival, E.	2,760 00		Campbell-Rogers, T. L.	3,000 00	
Bourque, E. W.	3,900 00	1,522 33	Candy, R. H.	3,120 00	1,503 47
Boutet, P. L.	2,520 00		Cantin, I.	3,000 00	
Bowden, H. J. (July 25) .	3,000 00		Card, M. L.	2,400 00	
Bowlby, J. L.	3,600 00		Careless, W. R. S.	3,360 00	1,671 60
Boyd, J. H.	2,400 00	3,247 19	Caron, G.	5,000 00	
Boyle, A. H.	4,200 00	705 84	Carpenter, J. E.	2,820 00	
Boyle, R. A.	3,900 00		Carreau, L. H.	3,900 00	
Boylin, G. H. (Oct. 24) .	2,400 00		Carroll, J.	3,600 00	1,804 02
Brackett, B. P.	2,400 00		Carruthers, L. W. (Oct. 1) .	2,940 00	
Bradfield, A. E. (Sept. 17) .	3,300 00		Carson, R. B. (Jan. 13) .	3,300 00	
Bradley, D.	2,400 00		Carswell, D. B.	8,000 00	1,907 19
Bradley, H. E.	3,720 00		Carswell, J. M.	3,600 00	
Bradley, R. A.	4,800 00	610 05	Carter, W. H. (June 18) .	3,300 00	
Braetsky, N.	2,880 00	373 65	Casey, E. R.	3,900 00	
Brand, J. A.	5,000 00	303 90	Cassillis, D. F. K. (Jan. 13)	3,300 00	
Brand, N. A. (July 1) .	3,000 00		*Cauchon, L.	2,400 00	
Brasier, C. R.	5,185 00	1,537 21	Caulton, G. A. (Dec. 10) .	10,000 00	720 73
Breen, R. R.	3,420 00		Challen, G. A. (June 23) .	3,300 00	
Breton, J. A. E.	3,120 00		Chambers, W. D.	3,600 00	
Brien, H. (June 24) .	2,400 00		Champagne, G.	2,460 00	374 10
Brocklebank, F. R. M.	3,600 00		Chapman, E. W. (Jan. 14) .	4,200 00	1,178 13
(Oct. 10)			Chapman, M. (June 3) .	3,480 00	
Brook, G. E.	4,200 00	798 81	Chapman, R. J.	2,820 00	
Brooks, C. J.	3,600 00		Charron, R. E.	2,700 00	
Broom, A. T.	2,400 00		Châter, W. N.	4,500 00	478 80
Brown, A. V.	2,400 00		Cheriton, G. P.	2,880 00	1,252 46
Brown, A. W.	4,440 00		Chevalier, L.	2,820 00	
Brown, E. S.	3,000 00		Children, G. A.	4,200 00	
Brown, T. E.	2,400 00		*Christensen, L. P. E.	3,000 00	361 81
Brown, W. M.	4,200 00		Clair, G. G.	4,800 00	2,116 35
*Bruce, B. R.	2,700 00		Clapperton, R. (Feb. 26) .	3,600 00	
Brunke, J. J. D.	5,000 00	1,971 04	Clark, C. H.	2,400 00	
Bryant, E. W.	6,000 00	1,091 94	Clark, E. M.	2,700 00	
Bryant, L. W.	3,600 00		Clark, Q.	3,600 00	1,849 31
*Bryson, T. M. (plus secre-			Clarke, F. F.	6,000 00	815 04
tarial allowance \$600)	3,400 00		Clarke, J. S.	3,120 00	894 72
Buchanan, G. T. (Sept. 26)	2,520 00		Clarke, K. H. J. (Sept. 1) .	3,600 00	458 25
Budden, A. N.	4,200 00	1,196 60	Claudet, H. H.	2,700 00	
Burbridge, K. J. (July 25) .	3,000 00		Clifford, T. H.	3,720 00	1,457 36
Burgess, F. (Nov. 1) .	3,300 00	782 78	Cloutier, L. H. M.	2,700 00	637 61
Burke, E. W.	2,700 00		Cloutier, P. A. M.	2,400 00	
Burkholder, G. E.	3,900 00		(Sept. 19)		
Burkitt, T. E.	3,000 00		Coates, G. S.	2,700 00	
Burla, R. F. (Nov. 1) .	6,600 00	377 40	Coffey, W.	2,700 00	
Burleigh, L. H.	3,300 00		Cohen, M.	2,640 00	
Burns, C. W. (June 23) .	4,200 00		Cole, A. I.	3,600 00	
Burns, E. G.	2,880 00	995 83	Confer, B. A. (Oct. 1) .	3,600 00	
Burt, A.	3,600 00		(U.S. Funds)		
Burton, A. G.	3,600 00		Conley, M. G.	2,520 00	
*Busque, D.	3,300 00		Cook, W. R.	2,700 00	
Butler, B. L.	2,400 00		Cooke, B. B.	2,400 00	741 86
Butterfield, H. M. (May 8)	3,600 00		Cooke, G. S.	2,400 00	1,615 67
Butterworth, P. A.	3,600 00	1,019 30	Cooke, W. S. (Sept. 13) .	2,400 00	733 68
Calhoun, L. T.	3,000 00	315 61	Cooke, W. W. (May 21) .	3,600 00	
Callaghan, L. A.	3,600 00		Cooper, W.	3,900 00	
(U.S. Funds)			Corbeau, L. P.	2,400 00	
Callahan, J. L.	3,600 00	825 55	Corlett, M. E.	3,180 00	
Calvert, D. G.	4,200 00	455 90	Corley, J. J.	2,400 00	
Calvert, J. A. (Sept. 18) .	3,300 00		Cornell, H. J.	2,520 00	
Calvert, R. M.	2,700 00		Corrigan, F. A.	2,700 00	538 50
Cameron, C. D.	3,600 00		Corrigan, F. J.	3,420 00	

	Salary rate	Travelling or living expenses		Salary rate	Travelling or living expenses
Costin, J.	3,120 00		Delisle, E. J.	3,420 00	
Cote, M.	2,400 00		Dennis, A. C.	3,840 00	891 48
*Cote, P. O. M.	4,800 00		Derby, E. J.	2,400 00	
Cottee, C. H. F.	4,200 00	327 87	DeRoche, A. P.	4,500 00	
Cottle, F. G.	6,000 00	799 49	DeRoche, W. E. P.	5,400 00	
Couch, T. G.	3,720 00	456 39	Desgroseliers, C. H.	3,000 00	
Coughlin, E. F. (Oct. 1) . . .	3,900 00		Desormeaux, E.	3,300 00	
Coughlin, J. M.	2,880 00	316 37	Devine, J. F. (Oct. 31) . . .	5,500 00	673 78
*Couture, C.	3,000 00		*Devitt, E. A. A.	3,720 00	
Cowen, E. A. A.	2,880 00		Devlin, J. C.	3,000 00	
Cowen, E. S.	2,700 00		Dexter, H.	2,520 00	
Cowin, W. H.	2,400 00		Dick, W. J.	5,000 00	664 42
Cowley, J. A. E.	2,400 00		Dickinson, N. R.	2,400 00	
*Crabb, L. K.	3,420 00		Dietrich, F. H. (Apr. 18) . .	2,700 00	
Crabtree, T. B.	3,900 00		Dion, A. H.	4,200 00	341 96
Cragg, L. C.	2,700 00	2,659 05	Dion, S. L. (May 8)	3,000 00	
Craig, C.	4,200 00	652 62	Dixon, E. S. (Oct. 16) . . .	4,800 00	
Craig, W. F.	4,200 00		Dobie, J. C.	2,400 00	
Cramp, D. L.	4,200 00	1,796 51	Dockstader, C. C.	3,600 00	359 75
Cramp, T. M.	2,820 00		Dolan, F. J.	3,300 00	
Crawford, E. H.	3,720 00		Donald, R. T.	4,800 00	
Crawford, H. W.	2,400 00		Doughty, W. E.	2,400 00	
Cress, R. M.	4,800 00		Dover, W.	3,420 00	
Crimes, G. H.	2,520 00		Duchesne, B.	2,400 00	
Croll, E. W.	4,800 00		*Duchesne, T. F.	4,440 00	1,363 13
Crooks, F.	3,486 00		Duclos, H.	4,500 00	176 25
Cross, C. E.	2,700 00		Dudley, J. E. (Nov. 20) . . .	3,600 00	
Cross, C. F.	4,200 00		Dufour, L.	2,700 00	893 56
Crowell, S. C. (Dec. 24) . . .	2,400 00		Duggan, P. J. (Aug. 27) . . .	4,200 00	
Crowell, S. W. (Dec. 11) . . .	2,400 00		Duke, D. De S.	3,218 00	
Cumine, R. C. (July 18) . . .	5,500 00		Durrant, J.	3,080 00	2,176 94
Cummings, W. B.	3,300 00		Dwyer, M. (Apr. 16)	5,000 00	
Cummings, G. D.	4,320 00		Earl, J. V.	3,000 00	
Cummins, R. L.	3,300 00		Earp, H. J. (Nov. 1)	3,000 00	
Cunningham, A. F.	3,420 00		Eastland, S. V. (June 21) . .	4,500 00	
(Sept. 10)			Ebert, G. A. L.	3,000 00	334 45
Cunningham, E. J. (Dec. 7) . .	2,700 00		Edmison, H. H.	3,900 00	403 16
Cunningham, L. A.	3,000 00	1,162 52	Ekman, C. M.	2,400 00	3,651 33
Cunningham, W.	4,200 00	1,141 98	Elliott, C. E. (Oct. 1)	5,455 00	938 05
Curry, P. A. (Nov. 22)	5,000 00	317 90	Elliott, D. R. (Oct. 1)	4,000 00	
Curry, V. G. (May 20)	2,700 00		Elliott, H. W. (Mar. 3) . . .	3,000 00	
Curry, W. I. (Nov. 1)	2,700 00		Ellis, A. A.	3,600 00	1,261 98
Daek, E. N.	3,600 00	364 15	Erskine, D. M.	3,420 00	335 50
Dafoe, L. G. (Jan. 8)	3,900 00		Everett, A. C.	3,900 00	
Dale, W.	3,000 00	923 60	Faire, W. A.	2,400 00	
Dalton, W. J.	3,000 00		Fairman, F. W. (Nov. 16) . .	3,000 00	
Daly, C. J. (June 15)	3,600 00		Farquharson, A. L.	2,700 00	691 10
Daly, W. C.	3,000 00		Fawkes, J. E.	3,000 00	652 42
Darling, H. W.	4,200 00		Ferguson, A. (July 3)	2,700 00	
Davenport, R. F.	3,600 00		Ferguson, A. W.	3,600 00	685 13
Davidson, E. J.	2,400 00		Ferguson, J. P.	2,400 00	
Davies, G. M.	6,000 00	1,203 91	Ferris, W. V. (Sept. 24) . . .	2,400 00	1,382 82
Davis, A. E.	3,900 00		Findlay, S. R.	3,000 00	
Davis, E. C.	2,700 00		Finkle, C. S.	6,000 00	818 15
Davis, E. J.	2,520 00		Fiske, W. R.	3,960 00	1,388 36
Davis, F. M.	3,600 00		Fisken, G. K. (Oct. 5)	4,200 00	322 90
Davis, N. B.	6,000 00		Fitzgerald, M. L.	4,500 00	448 90
Davison, T. J.	2,400 00	619 73	Fitzgerald, T. H. (Nov. 18) .	3,300 00	
Dean, J. W.	4,200 00		Fitzpatrick, W. H.	3,600 00	
DeBl��is, H. C.	3,480 00		*Fleming, A. A.	5,400 00	
Decatur, E. K.	3,120 00	1,586 64	Fonger, H.	2,700 00	
Delavignette, J. H.	3,120 00		Ford, M. H. C.	3,300 00	2,432 42
Delegrave, M. J. P.	3,000 00		Forgues, J. L. O.	2,400 00	

	Salary rate	Travelling or living expenses		Salary rate	Travelling or living expenses
Foster, R. E. (Oct. 6).....	3,600 00		Grenier, M. (Oct. 1)	2,400 00	
Fowler, N. W.....	4,200 00		Grenon, J. A.	3,600 00	
Francis, W. (Sept. 3).....	3,600 00		*Grenon, R.	4,800 00	803 70
Fraser, C. R. (Oct. 1).....	3,000 00		Grimes, P. A.	2,520 00	
Fraser, D. M.....	3,000 00		Grundy, E. C.	7,200 00	
Fraser, J. D. (Nov. 1).....	3,000 00		Guimont, R.	4,080 00	
Fraser, J. P. (Nov. 1).....	2,820 00		Hair, A. H. D.	3,000 00	
Fraser, R. A. S.....	3,600 00	412 87	Halstead, A. G. (Sept. 19)	2,400 00	1,140 85
Frawley, H. (Mar. 2).....	4,200 00		Ham, W. J. (July 16) ...	2,400 00	
Frazer, S. R.....	2,700 00		Hamilton, G. P.	3,900 00	346 00
Frechette, J. A. R.....	3,000 00			(U.S. Funds)	
Freel, F. W.....	3,000 00		Hamilton, J. H. N. (Jan. 1)	2,400 00	
Freeman, G. H. (Feb. 1) ..	5,000 00	311 12	Hamilton, R. J. (Mar. 1) .	2,868 00	
Frith, J. R.....	3,000 00		Hand, P. H.	2,820 00	
Frizzle, H. R.....	3,300 00		Hankin, E. A. (Jan. 20) ..	4,800 00	790 08
Frost, S. R.....	2,400 00	1,876 54	Hannigan, J. A.	3,300 00	
*Fuller, P. J.....	5,400 00	1,162 50	*Hannon, O. J.	3,420 00	
Fyshe, T. M.....	4,000 00		Hanson, J. M.	2,400 00	
Gaetz, L. H. (Oct. 1).....	6,000 00	899 99	Harold, W. A.	2,400 00	
Gallagher, G. B.....	3,000 00	502 82	Harp, K. E.	2,700 00	
Gallagher, L. R.....	2,400 00		Harris, A. P.	2,400 00	
Galloway, D. M.....	4,800 00	2,337 63	Harris, C. R. (May 11) ..	2,700 00	
Gamble, W. D.....	2,820 00		Harris, D. W.	3,120 00	513 80
Gandier, S.	2,400 00		Harris, K. S.	4,200 00	490 94
Gardner, J. D. (Oct. 1)....	3,600 00		Harris, W. R.	4,800 00	
Garrow, M. C.....	3,420 00	600 40	Harrison, B. E.	5,100 00	741 20
Garside, C. (Dec. 28).....	2,520 00		*Harrison, F. A. C. (Jan. 1)	3,420 00	
Gatehouse, D. H.....	3,600 00	3,555 12	Hart, H. W.	3,420 00	748 00
Gauvreau, J. B.....	2,400 00		Hart, R. J.	3,000 00	1,596 65
Gavsie, C.	6,900 00	363 68	Harvey, J. P.	3,600 00	1,432 69
Geldart, R. E.....	3,300 00		Harvey, R. S.	3,000 00	709 19
*Genest, A.	4,800 00	427 88	Hawker, A. H. (Jan. 25) .	2,400 00	1,415 55
Gent, W. P. (July 1).....	2,400 00		Hawkins, J. G. (Oct. 18) .	2,400 00	
Geoffrion, C. A. (May 1) ..	3,900 00		Hawkins, T. M. (Apr. 26)	4,000 00	
Gerald, W. T.....	2,400 00		Haydock, A. W. (Nov. 27)	3,720 00	493 37
Gerrow, N. E.....	3,600 00	1,333 42	Haydon, H. H.	7,200 00	
Gerson, H. S.....	4,200 00		Hays, E. O.	2,700 00	601 14
Gervais, L. H.....	3,600 00		Healey, J. S.	2,700 00	
Gibbs, G. H.....	4,800 00	924 56	Heaney, H. D. (Apr. 5) ..	3,000 00	
Gibbs, H. B.....	2,400 00	2,133 22	Hehner, E.	4,200 00	
Gibson, I. M.....	3,000 00	872 05	Henry, E. M.	5,000 00	646 52
Gibson, J. E.....	3,900 00		Herrin, R.	2,520 00	
Gilchrist, A. R. (Oct. 1)...	5,000 00		Hessey, A. P.	3,420 00	
Ginsberg, J.	3,420 00		Hewett, F. V. C. (Feb. 13)	6,000 00	1,353 97
Giroux, A. R. P. (Aug. 8) ..	2,400 00		Hewgill, C. H.	3,600 00	
Giroux, N.	2,400 00		Heywood, F.	2,400 00	
Glover, H. S. (June 17)...	3,600 00		Hicks, S.	3,300 00	
Goldenberg, H. C.....	6,600 00	393 38	Hill, H. T.	2,400 00	
Goodburne, W. P.....	3,960 00		Hinton, W. H.	3,000 00	594 08
Goold, J. N.....	2,700 00		Hirst, D. J. (May 25) ...	3,600 00	
Gordon, L. L.....	3,300 00		Hoad, P. R.	3,600 00	
Gordon, M. G.....	4,800 00		Hoare, E. S.	3,420 00	
	(U.S. Funds)		Hodge, R. G.	3,000 00	
Gordon, W. B. (May 1)...	4,800 00		Holbrook, L. W.	3,300 00	
Gowenlock, R. J.....	2,700 00		Hollinger, M.	2,400 00	
Graffety, G. A.....	2,700 00		Holtby, A. S. T. (July 5)	3,600 00	521 51
Granger, R. V. (Oct. 1) ..	7,200 00	453 24	Homersham, V. R.	4,200 00	2,338 28
Grant, J. S.	3,420 00			(Oct. 1) (U.S. Funds)	
Grant, L.	4,200 00		Hoolihan, H. D.	2,520 00	
Grant, S. (Nov. 7)	2,700 00	1,755 91	Hopson, T. W.	3,000 00	367 25
Graveley, O. C.	2,820 00	1,566 02	Hore, F. W.	3,900 00	1,163 34
Gray, G. S.	7,500 00	2,392 39	Howard, T. E. (Oct. 1) ..	4,500 00	552 38
Gray, K. H.	3,900 00		Howard, W. C. R.	3,900 00	
				(May 1)	

	Salary rate	Travelling or living expenses		Salary rate	Travelling or living expenses
Howarth, R. R. (Nov. 17)	5,000 00	729 37	Kirkpatrick, C. W.	4,500 00	853 90
Howell, H. N.	2,400 00		Kitchen, J. M.	5,400 00	
Howman, W.	2,880 00		Knight, B. F.	3,600 00	
Hubbard, E. A.	2,880 00	1,211 80	Knight, R. G.	2,700 00	
Hudson, A. M. (Dec. 16)	4,800 00		Kotlarsky, H.	2,820 00	
Hudson, E. A.	3,000 00		Kyle, D. G.	3,600 00	
Hughston, H. A. (Mar. 6)	3,000 00		*Laberge, H.	3,420 00	
*Hume, G. S.	5,400 00	1,829 53	Ladd, R. M. (Oct. 22) ...	3,480 00	
Humphrey, G. L.	3,755 00		Laliberte, A.	2,700 00	
Humphreys, G. C.	2,700 00		Lamb, H. J.	4,800 00	
Hunter, R. B. (July 4) ..	3,900 00	749 92	Lambert, R. H.	2,700 00	
Hurd, G. L.	4,500 00	418 59	Lamprey, J. H.	5,700 00	992 08
Hurly, C. O.	4,000 00		Landriault, R.	2,400 00	
Hurst, C. N.	2,520 00		Laneville, J.	2,700 00	
Hutchinson, S.	3,600 00	357 73	Langford, N. P. (Oct. 15)	2,700 00	
Hysop, G. H.	2,400 00		Lannin, W. D. (Apr. 1) ..	3,000 00	
Irvine, J. S.	4,200 00		Lapp, H. C.	3,900 00	2,127 06
Israel, R. W.	4,080 00		Larose, J. A.	2,400 00	
Jack, J. G. (Feb. 12)	4,800 00	1,369 84	Larson, E. G.	3,000 00	
Jackson, S. J.	2,700 00		Law, L. W.	3,000 00	
Jacobs, L. C.	7,200 00	379 48	Layborn, R. A. C.	2,820 00	
James, G.	4,500 00	541 40	(July 25)		
James, G. A. (Nov. 1) ...	3,600 00	456 43	Layton, E. P.	2,400 00	
Jamieson, J. K. (May 17)	4,664 00		Leamy, F. A.	2,700 00	
Jamieson, R. E.	7,200 00		Lebel, L. (May 12)	2,400 00	
Jansen, A. A. (Jan. 19) ..	4,200 00	487 50	Lecky, R. J.	2,400 00	1,061 28
Jansen, E. A.	2,400 00		Lecky, W. S.	5,000 00	
Jarman, A. W. S.	2,400 00	2,117 57	Lee, A. G.	3,600 00	396 80
Jarvis, G. M.	6,000 00		Lefebvre, J. (Aug. 11) ...	2,400 00	
Jefferies, A. (Oct. 2)	2,520 00		Lefort, J. S. (Mar. 14) ...	3,000 00	
Jennings, G. E. (Nov. 1) .	3,600 00	564 25	Lemaire, C.	6,000 00	
Jennings, R. B.	4,200 00	906 48	Lemay, J. A. A.	2,400 00	
Jennison, G. L. (Jan. 16) .	5,000 00		Leore, J. (Apr. 18)	2,700 00	
Johnson, G. (Aug. 16) ...	2,700 00		Lequesne, A. J. (Jan. 1) ..	3,180 00	469 12
Johnson, R. E.	4,200 00		Leslie, A. (Mar. 19)	2,400 00	
Johnson, R. G. (Dec. 1) ..	4,800 00		Leslie, E. A.	3,300 00	436 45
Johnston, B. A. (Aug. 16)	4,200 00		Lessard, C. C.	3,600 00	
Johnston, D. W. (May 15)	2,820 00		Lester, D. W.	2,460 00	
Johnston, E. B. (Mar. 1)	2,400 00		Levasseur, L. D.	4,200 00	
Johnston, J. H. (Nov. 22)	3,000 00		Lewis, H. P.	3,300 00	
Jones, A. E.	2,400 00	533 72	Lewis, J.	2,400 00	
Jones, A. R.	4,200 00	1,203 13	Lingren, C. E.	3,300 00	
Jones, H.	3,111 00		Linkletter, H. C.	5,400 00	
Jones, T. (Nov. 1)	4,200 00		Livingstone, R. H.	2,700 00	448 34
Joynt, G. A.	3,000 00		Locke, C. R. (Aug. 23) ..	3,300 00	
Kane, J. A. J.	4,200 00		Lockhart, J.	2,400 00	1,761 09
Kaye, G. P. (Oct. 21) ...	5,100 00		Lodge, M. C.	2,880 00	
Kearney, T. J.	2,700 00		Logan, R. R. (July 14) ..	4,200 00	336 77
Keenleyside, R. D.	5,800 00	982 91	Loney, W. G. (Nov. 29) .	4,000 00	
Kelly, B. W.	4,200 00	1,289 94	Lucas, R. F.	2,700 00	405 73
Kelly, H. E. (Mar. 6) ...	2,820 00		Lumsden, H.	4,200 00	814 72
Kenderdine, J. E.	4,500 00	379 70	Lunt, A. D.	3,600 00	
Kennedy, J. de N.	7,500 00	936 83	Lyons, P. D.	4,200 00	
(Jan. 23)			MacAdams, A. J. (Oct. 3)	3,300 00	304 50
Kerby, W.	3,600 00	379 10	(U.S. Funds)		
Kerr, R. J.	3,900 00	937 34	Macartney, C. G.	2,700 00	
Keyes, L. R.	3,600 00		MacCallum, A. R.	3,600 00	
Kiernan, R. L. (July 1) ..	2,400 00		(May 10)		
Kilvert, F.	3,000 00		MacCallum, C. C.	2,400 00	
Kimmerley, G. W.	2,880 00		MacDonald, A. E.	4,800 00	1,558 12
King, A.	3,120 00		MacDonald, C. S.	3,600 00	
King, A. M.	3,300 00	359 38	MacDonald, D. A.	2,700 00	
King, M. R.	3,300 00	773 95	MacDonald, G. W.	5,400 00	483 39
Kingstone, G.	2,400 00				

	Salary rate	Travelling or living expenses		Salary rate	Travelling or living expenses
MacDonald, R. D. (Jan. 1)	4,380 00	2,968 35	McDermott, W. E.	3,120 00	
(U.S. Funds)			McDevitt, E. C.	3,300 00	
MacDonnell, G. F.	3,600 00		McDonald, D. A.	2,700 00	
(Apr. 23)			McDonald, D. M.	3,420 00	
MacDowell, N. L.	2,400 00	2,128 84	McFarlane, G. W.	3,000 00	
MacEwan, P. B.	4,500 00		(July 6)		
MacGregor, N. D.	2,400 00		McGarrigle, P. W.	2,614 00	1,982 92
MacKay, P. E.	3,060 00		McInnes, W. A.	2,700 00	2,739 49
MacKenzie, H.	4,200 00	1,508 02	McIntaggart, L. E.	2,700 00	
MacKenzie, J. P.	7,500 00	581 31	McIntosh, H. C.	4,200 00	758 09
Mackey, E. J. P.	2,700 00		McKay, H. F.	3,177 00	1,716 70
MacLean, C. H. (Nov. 11)	2,700 00		McKibbon, H. E. (Oct. 17)	3,000 00	
MacLean, S. (Oct. 1)	2,400 00	692 64	McLaren, R. V. (Feb. 18)	3,300 00	1,091 40
MacLeay, R.	2,880 00		(U.S. Funds)		
MacLennan, A.	2,400 00		McLaren, S. C.	5,400 00	852 84
MacLeod, F. E. (Oct. 11)	2,520 00		McLean, W. R.	2,820 00	
MacMillan, A. A.	2,400 00		McLennan, J. A. (July 12)	3,000 00	
MacMillan, H. S.	3,000 00		McLennan, W. M.	2,400 00	
MacNeil, H. A.	2,400 00		McMaster, A. E.	8,500 00	
MacPherson, A. R.	3,600 00	1,103 93	McMillan, R. S.	3,000 00	
MacPherson, J. A.	2,700 00		(U.S. Funds)		
MacQuarrie, W. A.	3,000 00		McMonagle, B. C.	3,600 00	
MacRae, F. (July 30) ...	3,000 00		McNeely, F. G.	3,600 00	
Madden, J. E.	2,700 00		McNicol, M.	3,600 00	487 75
Madden, M. S.	2,700 00		McParlane, J.	3,600 00	1,357 29
Magurn, C. F.	3,300 00		McPherson, W. O.	2,700 00	898 76
Mahoney, J. J.	2,880 00		Meath, W.	3,300 00	
Maitland, P. F.	4,500 00	1,108 26	Medland, E. R. (Jan. 1)	4,200 00	2,089 12
Malley, H. R.	6,000 00	1,024 87	(U.S. Funds)		
Manning, G. G.	4,320 00	895 11	Meighan, J. A.	2,400 00	
Manson, J. G.	4,800 00	1,520 99	Menagh, E. J.	2,400 00	
Marquis, C. H.	2,400 00	618 41	Mendelson, A. (Nov. 1)	2,580 00	
Marsh, G. F. (Feb. 1) ...	4,200 00		Menendez, C. G.	4,620 00	429 78
Marsh, H. (July 30)	2,700 00		Mercer, E. G.	3,300 00	613 36
Marsh, J. A.	5,000 00	513 64	Mercier, A. R.	2,700 00	
Marshall, J. J. (July 21)	3,000 00		Merrett, J. C. (Apr. 26)	3,720 00	
Marshall, J. M.	2,700 00		Merrigan, T. D. (Aug. 11)	3,720 00	
Martin, A. J.	6,000 00		Meyers, D. J. O.	5,600 00	
Martin, G. T.	2,580 00		Michie, V. (Dec. 16) ...	4,800 00	1,451 20
Martineau, T.	3,000 00		Miller, A. W.	3,000 00	1,656 65
Mason, G. S. (Jan. 5) ...	3,900 00		(U.S. Funds)		
Matheson, R. H.	5,000 00		Miller, D. H.	4,200 00	2,198 67
Mathewson, F. S.	3,900 00		(U.S. Funds)		
Mathias, F. M.	4,200 00		Miller, R. B.	3,300 00	748 85
Matthews, G. (Jan. 19) ..	2,400 00		Miller, R. F. (Nov. 26) ..	3,000 00	
Matthews, W. A.	2,400 00	1,205 45	Miller, W. C.	4,500 00	1,049 75
Maxwell, A. S.	7,200 00		(U.S. Funds)		
May, W. T.	4,200 00		Millman, N. C.	6,600 00	1,049 27
Mayall, W.	3,600 00	1,555 76	Mills, P. C.	2,400 00	
Mayer, L. D. (June 8) ...	2,820 00		Milne, A. N.	3,000 00	
McAfee, H. M.	2,400 00	395 03	Milne, E. T.	5,700 00	
McA'Nulty, J. T.	2,820 00		Milton, L. A.	3,600 00	1,326 58
McAteer, L. R. C.	3,600 00	1,352 87	Mingle, W. R. (Apr. 5) ..	2,460 00	
(Sept. 6)	(U.S. Funds)		Mitchell, B. M.	2,400 00	
McCardle, H. (Apr. 6) ...	4,200 00		Mitchell, E. (June 25) ...	3,300 00	
McCarthy, J. D.	4,320 00		Mitchell, H. C.	2,700 00	346 29
*McClelland, W. R.	3,900 00		Mitchell, J. C.	4,200 00	
McClintock, W. N.	2,700 00		(U.S. Funds)		
(June 15)			Monds, W.	3,000 00	
McColl, K. D.	3,900 00	405 76	Montgomery, J. R.	3,180 00	
McCrea, R. L.	3,900 00		(June 7)		
McCready, W.	3,600 00		*Monture, G. C.	5,400 00	4,980 78
McCullough, W. S.	2,820 00		Mooney, J. R.	5,500 00	4,268 19
McCutcheon, L.	4,200 00		(U.S. Funds)		

	Salary rate	Travelling or living expenses		Salary rate	Travelling or living expenses
Moore, F. W. (Oct. 16) ..	3,000 00		O'Mara, G.	5,400 00	751 91
Moore, J. E. (Aug. 1)	2,400 00		O'Neill, E. E.	2,820 00	
Moore, W. A. (Jan. 1)	3,500 00		O'Neill, J. B.	2,400 00	
Moore, W. H.	3,000 00		O'Neill, T. W.	2,700 00	
Moorman, D.	2,700 00		Openshaw, J. E.	4,800 00	
Mordasewicz, S.	3,420 00		O'Regan, B.	3,000 00	
Morgan, A. S.	5,100 00	802 88	O'Regan, G.	2,400 00	
Morgan, C. J. (Oct. 15) ..	2,400 00		Orr, C. H. (Oct. 18)	2,400 00	
Morgan, J. (Dec. 9)	2,400 00		Orser, E. H. (Jan. 23) ...	3,000 00	
Morison, G. P.	3,600 00		Oxley, R. M. (Sept. 18) ..	2,400 00	
Morley, J. A. (Oct. 1)	4,200 00	316 55	Pain, F.	3,000 00	
Morris, V. G.	3,420 00	1,044 12	Pakenham, G.	2,700 00	
Morrison, C. P.	4,320 00	365 63	Palen, F. A.	3,060 00	1,168 17
Morrison, D. M. (May 1) ..	7,500 00		Palmer, K. B.	7,200 00	708 76
Morshead, C. E. W.	4,320 00		Palmer, L. C. D. (Nov. 11)	4,500 00	484 93
Morton, B. R.	3,000 00		Paquet, A.	3,000 00	
Moseley, F.	3,000 00	1,349 46	Paquette, A. L.	3,600 00	
Moxley, O. H.	2,400 00	1,776 79	Parker, A. S.	3,300 00	
Moyer, M. C. (Nov. 15) .	4,200 00	418 66	Parkinson, E. T.	2,400 00	
Muirhead, J. (Feb. 13) ..	3,600 00	324 22	Parmiter, E. J. (Jan. 24) .	2,400 00	
Mullen, W. J.	2,700 00		Patterson, F. D. (Oct. 1) .	3,300 00	
Mulligan, F. A.	3,000 00		Patterson, W. J.	4,200 00	
Munro, G. H.	3,000 00	1,744 80	Patterson, W. T. (Dec. 15)	6,000 00	
Murphy, A.	2,400 00		Patton, H. G.	3,600 00	3,184 39
Murphy, E. J.	2,700 00		Payne, J. E. (June 25) ...	2,700 00	
Murphy, G. J.	2,700 00		Pearson, C. T.	3,600 00	328 70
Murphy, G. P.	3,360 00		Peasy, R. F.	3,218 00	
(U.S. Funds)			Pelangio, M. (Nov. 1) ...	3,000 00	
Murphy, W. F. G.	2,820 00		Pelletier, P. (Nov. 1)	3,000 00	
Murray, C. I. (Mar. 9) ..	3,900 00	302 55	Pepin, L.	3,000 00	
Murray, J. R.	2,400 00		Percival, W.	6,500 00	1,376 71
Murray, R. F.	3,300 00	474 20	Pereira, A. (June 15)	2,400 00	
Mutch, J. M.	2,700 00		Perley, E. C.	6,900 00	2,214 08
Myler, S. J. (Oct. 15) ...	2,400 00		Perry, V. F.	2,400 00	
Napier, R. C.	6,000 00		Peterkin, K. C.	2,400 00	
Nault, S. A. (June 3)	2,820 00		Pettigrew, J. G.	2,820 00	
Neely, G.	4,500 00	718 76	Pettit, S. H.	6,600 00	1,494 87
Neilson, R. J.	3,900 00	307 44	Piche, G. C.	4,800 00	809 90
Neville, W. J.	3,600 00	1,446 69	Pickard, J. S.	3,000 00	
Newman, A. H.	4,200 00		Pickard, J. W.	2,400 00	1,245 27
*Newton, C. H.	2,800 00		Pickard, N. S.	2,400 00	
Newton, N. (Sept. 15) ...	6,000 00	1,463 49	Pierce, E. (Apr. 15)	3,900 00	
*Newton, S. G.	6,000 00		Pierce, S. D. (Aug. 1)	5,110 00	820 78
Niblock, R. B.	2,880 00	692 27	(U.S. Funds)		
*Nichol, W. E.	3,000 00		Pinder, F. G.	3,000 00	1,190 53
Nicholls, A. B.	3,300 00		Plourde, T. L.	2,400 00	794 32
Nicholls, W. N.	2,700 00		Pook, C. H. O.	4,200 00	1,290 36
Nicholson, E. A.	2,820 00		Poole, F. J.	3,600 00	606 96
Nicholson, E. M.	2,500 00		Porter, F. J.	3,120 00	
Nicoll, S. B.	3,600 00		Potvin, L. H.	2,400 00	
Nininger, J. F.	2,520 00		*Power, F. X.	3,420 00	
Nolan, J. M.	2,520 00		Powrie, R. D. (Aug. 19) .	3,600 00	
Noonan, B. (Oct. 1)	2,820 00		Preville, E. J.	2,400 00	
Norris, N. L.	2,700 00		Price, L. L. (Apr. 12)	6,000 00	
Osborne, W. L. (Oct. 25) .	2,580 00		Priddle, J. M.	2,820 00	
O'Connor, L. F.	2,400 00		Pulford, H. L.	3,600 00	730 80
O'Donnell, J. J.	2,400 00		Punnett, H.	2,880 00	
Ogilvie, G.	5,000 00	408 10	Purell, W. F. H.	4,200 00	
O'Hara, J. P.	2,400 00		(U.S. Funds)		
O'Hara, J. W. (Nov. 1) ..	3,600 00	516 29	Pyke, E. W.	2,700 00	
Okilman, M. L.	2,400 00		Pyle, M.	2,400 00	
Old, E. H.	2,700 00		Pyne, R. A.	3,600 00	
O'Leary, D. A. H.	3,600 00	356 88	Quast, N. W.	3,900 00	
			Quesnel, J. A. W.	3,000 00	439 90

	Salary rate	Travelling or living expenses		Salary rate	Travelling or living expenses
Quick, F. M.	3,496 00	2,410 92	Sanderson, E. W.	3,000 00	
(U.S. Funds)			Sarrasin, F.	2,700 00	
Quinn, J. J.	3,000 00		Saunders, H. E. (May 11) .	4,800 00	
Racine, H. S.	2,700 00		Saunders, R. E.	3,600 00	
Randall, W. E. (Aug. 22) .	2,412 43	974 49	Sayers, R. E.	2,700 00	
(U.S. Funds)			Scott, J. B. (June 1)	4,800 00	
Ray, W. R.	3,360 00		(U.S. Funds)		
Rayment, A. C.	4,200 00		Scott, J. C.	4,500 00	
Rea, W. H.	4,200 00	661 21	Scott, N. M. (Nov. 1)	5,000 00	
Redmond, M. L.	2,400 00		Scott, R. K.	2,700 00	
Reid, J. (Nov. 3)	2,400 00	1,073 96	Scott, W. B.	3,000 00	950 44
Reid, K. H. (July 16)	3,000 00		Scriven, A. D.	2,400 00	
Reinholdt, A. H.	2,400 00		Sexsmith, A.	3,000 00	
Renwick, J. F. W.	3,600 00		Shannon, J. R.	2,700 00	326 52
Renwick, J. H.	2,400 00	828 06	Shearer, R. K.	3,300 00	633 30
Reynolds, W. M.	5,160 00		Sheehan, E. W.	3,600 00	
Rhodes, L.	4,200 00		Shelfoon, N. A.	2,400 00	
Richardson, B. P.	4,200 00		Shenstone, B. S. (Oct. 1) ..	10,000 00	1,318 45
(Sept. 24)			Sheppard, E. L.	3,600 00	
Richardson, E. C. (Oct. 21)	4,200 00		Sherwood, L. H. (Nov. 29)	3,600 00	1,011 31
Riddell, H. H. (Jan. 24) ..	2,820 00		Shipman, T.	2,400 00	
Rimmer, A. L.	2,400 00	2,058 19	Shore, M. I.	2,400 00	
Ringsleben, W. C.	4,200 00		Sigmundson, S.	4,200 00	746 14
Roach, J. F.	3,300 00		Silver, H. E. (Oct. 20)	3,300 00	
Roberts, W. R.	4,800 00	724 44	Simpson, D. C.	3,600 00	
Robertson, Albert E.	2,700 00		Simpson, E. A.	3,300 00	
(Apr. 4)			Simpson, W. G.	2,820 00	
Robertson, Allan E.	2,820 00		Sirrs, J. R.	4,200 00	703 59
Robidoux, C. G. (Dec. 11)	3,500 00	477 58	Sissons, H. J.	5,400 00	1,997 72
Robinson, C. S.	3,000 00		Skelton, H. M.	3,600 00	1,049 08
Robinson, D. P.	4,500 00		Skinner, J.	2,700 00	
Robinson, R. E. (Nov. 1) .	4,140 00		Slatter, F. W.	2,400 00	
Robinson, R. J.	4,200 00	326 91	Slessor, J. B.	2,400 00	758 68
Robinson, W. F. (Jan. 13)	3,000 00	2,976 93	Sloman, G. F.	3,600 00	
Robson, J. A. (June 1) ..	4,500 00		Smith, B. J. (Nov. 1)	4,200 00	969 32
Roche, I. F.	3,300 00	490 07	Smith, C. J. K.	2,820 00	
*Rochester, G. H.	4,200 00	457 57	Smith, D. E. (Oct. 1)	3,600 00	
Rochester, L. B. (Oct. 1) .	3,900 00		Smith, D. M.	2,700 00	1,241 97
Rochester, W. L.	3,600 00		Smith, E. K.	4,000 00	1,249 05
Rochon, J. M.	2,880 00		Smith, G. L.	2,400 00	
Rockliff, A.	3,300 00		Smith, H. C.	3,300 00	342 29
Rogers, C. L.	4,200 00		Smith, J. G. K.	2,400 00	
Rogers, E. H. (Oct. 1)	2,820 00	490 98	Smith, J. K.	4,200 00	560 71
Rogers, W. J. R.	4,320 00	1,516 70	Smith, J. R.	3,600 00	
Root, C. A.	4,000 00		Smith, N. J.	2,820 00	
Rorke, H. J.	2,400 00		Smith, T. H.	3,000 00	1,289 25
Rosenberry, D. D.	5,100 00	763 00	Smith, V. A.	4,200 00	412 45
Rosewarne, P. V.	4,020 00	693 72	Smith, V. P. H.	2,400 00	1,407 45
Ross, D. A. (June 25)	2,700 00	363 91	Smye, F. T. S. (Oct. 1)	5,000 00	707 18
Ross, G.	3,900 00		Smythe, C. B. (Oct. 15) ...	2,700 00	
Ross, G. W. (Sept. 12)	2,820 00		Sneyd, R. E. (Dec. 20)	3,300 00	
Ross, I. N.	2,400 00		Sproatt, C. B. (Nov. 1)	4,500 00	446 85
Ross, M. A.	3,300 00		Sproule, F. A.	3,600 00	
Ross, W. O.	2,700 00		Spry, F. G.	4,500 00	
Rothon, A. F.	2,700 00	359 60	Stackaruk, T. P.	2,580 00	
Rowe, E. E.	3,120 00		Stanley, W. T.	2,700 00	
Ruby, L. C.	4,800 00	620 83	Stannard, D. A.	5,400 00	686 55
Rutter, H.	3,000 00	999 79	Stanning, C. B. (Nov. 9) ...	5,000 00	
Rymal, G. W.	3,600 00		Stephenson, S. C.	3,900 00	
Rymes, H. J.	4,200 00	1,116 39	Sterne, E. T.	8,000 00	1,585 30
Sadler, J.	2,400 00		Stevens, W. C.	3,000 00	952 42
St. Hilaire, A.	2,700 00		Stevens, W. H.	3,000 00	
St. Jacques, G. F.	4,200 00	321 20	Stevenson, J. D.	2,400 00	

	Salary rate	Travelling or living expenses		Salary rate	Travelling or living expenses
Stevenson, W. A.....	3,000 00		Unicum, C. H.....	2,820 00	
Stewart, J. R.....	2,400 00		Uren, W. E.....	7,500 00	730 62
Stewart, L. G.....	3,600 00		Urquhart, J. A.....	2,400 00	
Stewart, W. W.....	3,162 00	4,302 58	Usselman, F. J.....	3,120 00	
Stoliker, J. F.....	3,840 00	339 72	Valiquette, P. E. J.....	2,400 00	
Stones, H. C. (Nov. 1)....	3,120 00		Vanderleck, J. G.....	3,600 00	
Street, H. D.....	2,520 00		Vanexan, J. H.....	2,820 00	
*Strong, R. A.....	6,000 00		Van Sickle, W. E.....	3,120 00	
Struthers, W. F.....	3,900 00		Vardon, L. M.....	4,200 00	1,026 32
Stuart, S. J. (Nov. 24)....	4,200 00	942 70	Vaughan, T. E. (Nov. 14) ..	3,000 00	
Sturdee, E. A.....	5,000 00		Vernon, M. H.....	4,800 00	701 17
(U.S. Funds)			Villeneuve, J. R.....	2,400 00	
Sullivan, J.	2,820 00		Virtue, J. H.....	3,600 00	
Sunderland, H. M.....	5,970 00	573 23	Vissac, G. A.....	9,000 00	4,105 15
Sutherland, J. A.....	3,120 00		Waddell, F. F.....	3,900 00	
Swabey, H. W. B.....	4,200 00		Waddell, W. M. (July 16) ..	3,000 00	
Swanson, G. M. R.....	3,000 00		Wagner, A. C. (Oct. 1)....	4,200 00	954 40
(May 16)			*Wait, E. H. (Oct. 6).....	3,000 00	
Tallon, T. J.....	2,400 00		Walker, D. C.....	2,400 00	
Tant, V. E.....	2,400 00		Wall, R. L.....	2,700 00	329 32
Taylor, C. E.....	2,520 00		Wallingford, E. B.....	2,700 00	
Taylor, F.	2,820 00		Walsh, W. G. (Nov. 1)....	2,700 00	
Taylor, J. F. (Oct. 1).....	2,400 00		Walsh, W. H.....	2,400 00	
Taylor, J. H.....	3,000 00		Walton, E. A.....	3,900 00	
Taylor, W.	2,700 00		Wardle, P. J.....	4,200 00	453 07
Taylor, W. J.....	5,100 00	1,042 64	Warner, T. E. (Oct. 1)....	3,480 00	366 98
Thesserault, J. H. (Apr. 23)	3,600 00		Warren, C. A.....	3,300 00	
Thetford, G. A.....	3,600 00	316 34	Warren, P. (Oct. 14).....	3,600 00	
*Thibaudeau, J.	4,100 00	324 45	Washburn, W. J.....	3,120 00	971 01
Thomas, A. M.....	2,700 00		Watkinson, W. G.....	2,820 00	945 33
Thompson, E.	2,400 00		Watson, C. F. (June 23)...	3,000 00	
Thompson, E. A.....	2,400 00		Watson, K. C.....	4,500 00	313 80
Thompson, E. E. (Jan. 1) ..	4,200 00		Watson, W. L.....	3,000 00	
Thomson, J. L.....	2,820 00		Watt, W. C.....	5,000 00	798 70
Thomson, L. R.	8,000 00	1,530 57	Weatherbie, S. S.....	4,800 00	831 17
Thomson, R. (Mar. 19)....	4,500 00		Weatherstone, A. (Oct. 1) ..	4,500 00	840 10
Thorburn, W. H.....	3,600 00	513 39	Webb, J. A. D. (Sept. 10) ..	2,400 00	1,021 09
Tillcock, F.	2,760 00		Webber, L. K.....	5,000 00	1,076 09
Tillotson, M. C.....	3,600 00		Weiss, P. F. (Aug. 16).....	3,900 00	
Tindale, A. S. (May 1)....	7,200 00		West, H. R.....	3,300 00	
Tingley, G. W. (Oct. 28) ..	5,000 00	860 83	Westaway, A. A.....	2,400 00	
Todd, E. A.....	2,700 00	593 50	Whaley, W. M.....	3,300 00	387 60
Tolmie, A. W. (May 14) ..	4,200 00		Wheaton, L. H. (Dec. 13) ..	4,200 00	1,428 14
Tomlinson, J. (Sept. 29)...	2,700 00		*Wheeler, C. C.....	3,600 00	
Torrance, G. A. (Apr. 20) ..	3,720 00		White, A. A.....	2,700 00	2,498 31
Traynor, D. H. (Jan. 9)...	4,500 00	1,521 98	White, W.	2,400 00	
Treadwell, W. G.....	2,400 00		White, W. H. C.....	3,496 00	2,646 79
Trevor, J. C. W.....	2,400 00		(U.S. Funds)		
Tripp, C. D. (Oct. 1).....	3,600 00	844 48	Whitehead, G. R. B.....	5,100 00	
Trudeau, J. N. (Nov. 13) ..	3,900 00		Whitelaw, W. A. (Dec. 10) ..	2,400 00	
Trudelle, F. X. M.....	2,520 00		Whitten, A. R.....	3,600 00	
Tuer, W. C. (Oct. 1).....	3,600 00		Wickett, G. R. (Dec. 16) ..	3,600 00	
Tupper, F.	2,600 00	1,230 75	Wildman, H. B.....	3,600 00	
Turgeon, P. (Mar. 9).....	3,000 00		Wilfert, W. F. (Apr. 7)....	3,300 00	
Turley, G. T.....	2,700 00		Wilford, W. E. (June 30) ..	6,600 00	411 99
Turnbull, W. C.....	3,420 00		Wilkie, H. A.....	2,400 00	
Turner, A. F.....	3,600 00		Willans, H. R.....	3,000 00	
Turner, F. H.....	2,400 00		Williams, A. E.....	3,000 00	743 77
Turner, J. G.....	3,780 00	649 07	Williams, F. (Nov. 3)....	2,700 00	
Turner, R. A. H.....	2,700 00		Williams, L. E.....	2,700 00	
Tutt, R. (Apr. 17).....	3,300 00		Williams, W. F.....	7,200 00	1,108 36
Tuttle, A. S.....	3,600 00	1,250 94	Williamson, A. H.....	8,000 00	1,296 63
Tylee, A. K. (Oct. 1).....	5,000 00		Willson, G. S. (Mar. 6)....	3,600 00	

	Salary rate	Travelling or living expenses		Salary rate	Travelling or living expenses
Wilson, A. D.....	2,700 00		Woodcock, A. H.....	4,500 00	589 61
Wilson, G. S.....	3,600 00		Woodruff, A. V.....	2,820 00	
Wilson, N. D.....	2,700 00		Wyckoff, P. G.....	2,820 00	
Wilson, O. C.....	3,600 00		Wylie, J. H.....	2,700 00	
Wilson, R. C. (Nov. 1)...	3,900 00	852 16	Wynn, A. F. M.....	3,600 00	789 98
Wilson, T. G.....	2,700 00		Young, A. G.....	3,600 00	
Wilson, V. W. G.....	3,900 00	484 06	Young, J. C.....	3,000 00	
Withell, G. W. (Nov. 8)...	5,400 00		Young, J. H. (Jan. 5)....	2,400 00	
Wolfe, L. H.....	3,000 00		Younge, R. J.....	3,600 00	
Wollaston, R. F.....	2,400 00		Younie, J.	3,000 00	670 00
*Wood, D. S.....	3,500 00	4,817 41	Yuill, R. (May 1).....	5,100 00	
Wood, W. J. (July 6).....	2,700 00		Zonnevyle, N. R.....	3,000 00	816 17

The following employees, whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling or living expenses of \$300 or over: R. D. Asselstyne, \$758.21; F. Beaudoin, \$549.55; E. R. Bonter, \$803.30; C. B. Boulanger, \$710.34; M. Bourbeau, \$651.75; C. H. F. Cottee, \$327.87; J. R. Cox, \$332.02; H. C. Downs, \$312.54; T. M. Edwards, \$394.61; J. Fournier, \$312.24; E. R. Fraser, \$1,174.93; D. Garipey, \$590.70; G. F. Hancox, \$359.09; M. C. Hickey, \$463.43; J. P. Jorgensen, \$1,040.49; R. Julien, \$827.42; J. B. Labelle, \$1,007.40; A. Lamer, \$523.90; L. W. Latour, \$532.67; M. C. MacLean, \$333.51; W. Marquis, \$653.17; T. Marshall, \$446.82; V. L. McKay, \$451.38; N. H. McLéan, \$2,259.96; B. E. Murphy, \$451.37; E. L. Murray, \$399.60; C. L. O'Brien, \$547.69; J. P. O'Henaghan, \$1,681.40; E. L. Pettigrew, \$696.39; J. E. Potvin, \$407.75; L. E. Pyefinch, \$417.90; A. M. Rideout, \$855.42; J. D. Rodgers, \$394.55; F. M. Rogers, \$521.48; T. E. Taylor, \$563.02; V. M. C. Tippet, \$871.07; J. A. Trottier, \$347.94; M. V. Tucker, \$798.65; J. A. Turcotte, \$414; S. Verity, \$769.65; A. St. C. Weddall, \$1,215.45; H. M. Young, \$2,104.48.

The following non-salaried employees and attached military personnel received travelling or living expenses of \$300 or over: D. W. Ambridge, \$3,653.42; A. C. Anderson, \$2,963.56; T. Arnold, \$662.97; F. K. Ashbaugh, \$1,067.60; C. L. Bailey, \$1,656.86; G. C. Bateman, \$9,612.60; A. S. Bayne, \$562.94; D. V. Bays, \$1,829.64; J. A. Beekingham, \$1,698.43; F. R. Boynton, \$935.43; F. H. Brown, \$3,360.37; K. M. Brown, \$3,205.61; A. B. Buckworth, \$854.73; D. A. Campbell, \$390.71; J. F. Champoux, \$2,991.29; K. H. J. Clarke, \$1,811.52; W. A. Clarke, \$881.89; A. B. Cornell, \$449.60; G. R. Cottrelle, \$1,557.49; E. L. Cousins, \$7,950.82; G. A. E. Couture, \$1,235.98; F. A. Cramp, \$814.65; C. Crispin, \$377.50; D. M. d'Albenas, \$1,879.20; N. B. Davis, \$442.25; J. C. Dawson, \$916.26; D. E. Dewar, \$1,502.02; C. L. Drewry, \$2,993.86; C. W. Drury, \$499.60; J. Eaton, \$596.50; V. E. Ellis, \$407.29; M. M. Evans, \$538.75; C. G. E. Feick, \$355.59; J. U. Fletcher, \$1,591.71; C. W. Gale, \$1,036.31; J. G. Godsoe, \$6,447.12; C. Gordon, \$1,232.12; J. D. Gray, \$774.79; R. L. Hearn, \$447.96; D. Hepburn, \$647.08; N. A. Hesler, \$641.23; M. A. Hoey, \$2,251.72; R. W. Howe, \$1,332.72; W. H. Jeffery, \$737.10; E. J. Johnson, \$2,168.20; A. M. Kennedy, \$590.84; F. B. Kilbourne, \$413.70; H. S. Kirby, \$438.32; E. A. Lafontaine, \$649.78; K. C. Laurie, \$431.22; R. M. Learmonth, \$392.53; G. H. Lewis, \$1,094.91; K. M. MacKenzie, \$1,444.83; I. MacLaren, \$563.55; W. MacLean, \$1,185.34; R. C. Manning, \$1,210.45; J. A. Martin, \$2,724.48; H. G. McIntyre, \$509.83; G. H. Montgomery, \$1,227.97; W. E. Morley, \$1,254.06; H. G. Munro, \$4,493.75; W. A. Newcombe, \$2,803.60; S. G. Nicholls, \$1,331.79; J. E. Parker, \$2,431.71; J. A. H. Paterson, \$398.36; C. E. Payne, \$2,292.70; A. L. Phillips, \$784.73; T. F. Rahilly, \$2,716.94; C. Robillard, \$1,808.86; F. M. Ross, \$3,983.25; J. A. M. Roy, \$439.02; D. Sawyer, \$452.83; S. C. Scobell, \$535.05; D. Stairs, \$470.95; W. H. Stoker, \$1,950.16; R. Story, \$630.08; E. A. Taylor, \$596.99; A. Theriault, \$1,138.87; E. H. Truax, \$990.68; H. W. Tucker, \$348.58; N. Wilks, \$2,527.96; A. G. Wilmot, \$802.98; E. Winslow-Spragge, \$1,408.68; N. N. Wright, \$871.26; A. H. Zimmerman, \$549.79.

The following employees receiving salaries at an annual rate of \$2,400 or over, or serving without salary, were paid per diem allowances:

	Rate	Amount		Rate	Amount
Aspden, T. F.	\$ 12 50	\$ 1,137 50	McColough, R. W.	15 00	345 00
Banks C. A.	13 41	4,894 65	McCurdy, J. A. D.	15 00	5,280 00
Bayne, A. S.	15 00	540 00	McIntyre, H. G.	16 00	4,416 00
Beekingham, J. A.	15 00	5,475 00	McKim, A. C.	12 00	4,380 00
Carswell, J. B. (U.S. Funds) ..	25 00	2,550 00	Morrow, R. L.	10 00	3,650 00
Drury, C. W.	15 00	4,545 00	Napier, R. C.	15 00	5,475 00
Elliott, C. E.	5 00	915 00	Parker, J. E.	12 00	4,380 00
Goodall, G. G.	7 00	2,555 00	Payne, C. E.	15 00	2,355 00
Gordon, C.	15 00	5,475 00	Perley, E. C.	15 00	1,365 00
Gordon, M. G. (U.S. Funds) ..	2 50	912 50	Purcell, W. F. H. (U.S. Funds)	3 00	1,095 00
Grundy, E. C.	15 00	3,015 00	Robertson, J. M.	10 00	1,260 00
Henry, E. M.	12 50	4,225 00	Rogers, C. L.	5 00	915 00
Howe, R. W.	15 00	3,355 00	Scobell, S. C.	15 00	570 00
Low, W. D.	10 00	3,650 00	Smith, A. E.	10 00	3,650 00
MacEwan, J. U.	12 00	1,140 00	Spackman, W. E.	6 50	2,372 50
MacKenzie, K. M.	6 00	2,190 00	Taylor, E. A.	7 00	2,275 00
Mathias, F. M.	10 00	440 00	Whitehead, G. R. B.	3 50	633 50

Appendix 3

EXPANSION OF INDUSTRY

GENERAL NOTE: In the following lists of suppliers and contractors, amounts shown in parentheses represent payments in connection with cancellation of contracts.

SUB-ALLOTMENT: CROWN PLANTS—PRIVATELY MANAGED

Payments to suppliers and contractors of \$10,000 or over were: Automatic Sprinkler Company of Canada, Ltd., \$39,907.36; Bird Construction Co., Ltd., \$150,877.16; J. M. Brosseau, \$10,000; Canadian National Railways, \$352,110.41; Carter-Halls-Aldinger Co., Ltd., \$38,680.19; Commonwealth Construction Co., Ltd., \$17,500; J. P. Deslippe, \$13,533.97; Dominion Bridge Co., Ltd., \$133,062.83; Foundation Company of Canada, Ltd., \$190,217.65; Hydro Electric Power Commission of Ontario, \$16,815.22; H. G. MacDonald and Co., Ltd., \$11,557.62; John Masulka, \$31,000; E. Picard, \$12,298; F. Picotte, \$34,021.56; Geo. W. Porter Construction Co., Ltd., \$621,363.43; Redfern Construction Co., Ltd., \$14,532.99; A. W. Robertson Limited, \$1,177,809.31; H. Rodrigue, \$10,000; Richard and B. A. Ryan, Ltd., \$206,799.30; Sarnia Bridge Co., Ltd., \$11,000; David Shepherd, \$61,108.46; Sutherland Construction Co., Ltd., \$40,381.96; Tomlinson Construction Co., Ltd., \$64,239.22; Truscan Steel Company of Canada Ltd., \$54,100; A. Urbain, \$10,746.43; H. Urbain, \$21,100.

SUB-ALLOTMENT: CROWN ASSETS IN OTHER CONTRACTORS' PLANTS

Payments to suppliers and contractors of \$10,000 or over were: British Air Commission (U.S. Funds, \$138,217.71) \$153,421.66; A. F. Byers Construction Co., Ltd., \$25,824.03; Collet Frères Limited, \$33,000; H. A. Keddy, \$10,816; Rhodes Curry Limited, \$30,462.49; B. H. Williamson, \$27,837.59.

SUB-ALLOTMENT: MISCELLANEOUS PROPERTY ACQUIRED

Payments to suppliers and contractors of \$10,000 or over were: Acadia Construction Co., Ltd., \$34,751.88; Allen and Allen and H. C. Friel, \$41,430; British American Oil Co., Ltd., \$19,071.70; Province of British Columbia, Department of Lands (Forest Branch), \$13,829.84; Canada Cement Co., Ltd., \$59,821.50; Canada Electric Co., Ltd., \$17,183.02; Canadian Dredge and Dock Co., Ltd., \$10,729.11; Canadian National Railways, \$11,115.74; E. G. M. Cape and Co., \$286,945.86; The DeHavilland Aircraft of Canada, Ltd., \$11,068.31; Ford Motor Company of Canada Ltd., \$16,867.01; The Herbert Morris Crane and Hoist Co., Ltd., \$19,380; The Hydro-Electric Power Commission of Ontario, \$11,546.77; Imperial Oil Ltd., \$13,215; Elphege Jasmin, \$25,000; Kennedy Construction Co., Ltd., \$64,425; H. J. O'Connell Ltd., \$50,193.45; W. E. Ramsay Ltd., \$67,020.50; Raymond McDonell and Co., \$276,426.37; Redfern Construction Co., Ltd., \$294,363.86; City of Vancouver, \$14,475.62; Warren Bituminous Paving Co., Ltd., \$141,924.78.

SUB-ALLOTMENT: MUNITIONS PRODUCTION (POOL)

Receipts from suppliers and contractors of \$10,000 or over were: Aero Timber Products Ltd., \$102,862.42; Allied War Supplies Corporation, \$13,869.37; S. F. Bowser Co., Ltd., \$34,764.78; British American Oil Co., Ltd., \$340,141.29; Burlington Steel Co., Ltd., \$13,230.64; Canada Cycle and Motor Co., Ltd., \$214,461.85; Canadian Car and Foundry Co., Ltd., \$35,471.93; Canadian Kodak Co., Ltd., \$13,969.60; Canadian Locomotive Co., Ltd., \$57,157.87; Canadian Pacific Airlines Ltd., \$1,533,582.54; Canadian Tube and Steel Products, Ltd., \$12,576.87; Canadian Vickers Ltd., \$710,825.99; Canadian Wright Ltd., \$60,793.35; Chrysler Corporation of Canada Ltd., \$738,030.43; Climax Co., Ltd., \$16,508; Dominion Arsenal, \$1,334,809.60; Dominion Government, Department of National Defence—Air Services, \$5,095,653.65; Army Services, \$16,731,598.96; Naval Services, \$5,091,005.32; Dominion Rubber Co., Ltd., \$98,021.28; Dominion Tar and Chemical Co., Ltd., \$10,398.72; Dominion Woollens and Worsteds, Ltd., \$11,622.13; E. I. duPont de Nemours and Company Incorporated, \$12,210; General Motors of Canada, Ltd., \$278,433.58; Inspection Board of the United Kingdom and Canada, \$193,873.08; International Harvester Company of Canada Ltd., \$11,406.67; International Iron and Metal Company, \$29,954.64; McIntyre-Porcupine Mines, Ltd., \$14,239.09; Netherlands Government, \$13,982.68; New Zealand Government, \$505,762.56; Province of Ontario, Department of Lands and Forests, \$120,000; Peck McEwan and Co., Ltd., \$10,005.74; Polymer Corporation Ltd., \$214,977.43; R.C.A. Victor Co., Ltd., \$28,527.31; Revere Copper and Brass Incorporated, \$14,187.50; Shell Oil Company of British Columbia, Ltd., \$271,992.71; Smith and Rhuland Ltd., \$87,750; Sorel Industries Ltd., \$374,424.52; South African Government, \$83,867.66; Standard Oil Co. of British Columbia, Ltd., \$109,037.21; Topco Ltd., \$104,162.33; War Supplies Ltd., \$2,850,482.57; Wartime Shipbuilding Ltd., \$167,941.81.

EXPANSION OF INDUSTRY—Continued

SUB-ALLOTMENT: MUNITIONS PRODUCTION (POOL)—Continued

Payments to suppliers and contractors of \$10,000 and over were: Accessories Manufacturers Ltd., \$10,511.74; L'Air Liquide Society, \$30,966.64; Alberta Foundry and Machine Co., Ltd., \$211,854.87; Algoma Steel Corporation Ltd., \$219,752.44; Aluminum Goods Ltd., \$1,405,045.98; American Can Company, \$443,663.09; American Locomotive Company, \$2,944,957.50; Anaconda American Brass Ltd., \$1,139,030.09; Andrews Wire Works of Canada Ltd., \$13,203.51; Atlas Steels Ltd., \$691,322.71; Aviation Electric Ltd., \$73,377.35.

Babcock-Wilcox and Goldie-McCulloch Ltd., \$620,634.99; Albert G. Baker Ltd., \$148,862.13; Barber Die Casting Co., Ltd., \$25,153.39; J. J. Barker Sign Co., Ltd., \$28,149.57; The Wallace Barnes Co., Ltd., \$13,722.64 (\$144.61); P. D. Bates Co., Ltd., \$120,284.82; Beach Foundry Ltd., \$115,782.78; Beatty Bros., Ltd., \$656,965.23 (\$18,176.84); A. Bellanger Ltd., \$369,837.25; Bendix-Eclipse of Canada Ltd., \$428,324.56; Benedict-Proctor Manufacturing Co., Ltd., \$204,643.18; British Aluminum Co., Ltd., \$196,310.27 (\$5,104.72); British Columbia Distillery Co., Ltd., \$689,781.66; Brunton Lumber Co., Ltd., \$263,700.63; F. L. Buchanan, Ltd., \$59,631.86; Butler Stampings and Machine Screws Ltd., \$1,191,087.04 (\$13,000).

Calvert Distillers (Canada) Ltd., \$675,512.44; Canada Iron Foundries Ltd., \$154,858.61; Canada Steamship Lines Ltd., \$53,115.04; Canada Wood Specialty Co., Ltd., \$174,862.36; Canadian Acme Screw and Gear Ltd., \$2,988,575.13 (\$17,815.27); Canadian Car and Foundry Co., Ltd., \$51,987.78 (\$47,484.44); Canadian Elevator Equipment Co., Ltd., \$40,884.87; Canadian General Electric Co., Ltd., \$545,429.91; Canadian General Rubber Co., Ltd., \$58,352.34 (\$3,293.71); Canadian Industries Limited, \$1,614,033.03; Canadian Industrial Alcohol Co., Ltd., \$636,821.60; Canadian International Paper Company, \$534,200.03; Canadian Motor Lamp Co., Ltd., \$162,754.15; Canadian Mutual Aid Board, \$169,012,512.92; Canadian National Railways, \$1,089,800.82; Canadian Pacific Railway Company, \$982,884.95; Canadian Sash and Door Manufacturing Company, \$320,162.98; Canadian Top and Body Corporation Ltd., \$574,679.30; Canadian Wirebound Boxes Ltd., \$257,274.69; Casavant Brothers Ltd., \$118,669.97 (\$2,184.97); Chateco Steel Products Ltd., \$899,275.25 (\$8,411.53); Clare Brothers and Co., Ltd., \$13,777.50; Cockshutt Plow Co., Ltd., \$2,808,112.79; Commercial Alcohols Ltd., \$578,769.93; Continental Can Company of Canada Ltd., \$1,108,410.97 (\$4,010.50); Continental Motors Corporation, \$471,175.92; Continental Paper Products Ltd., \$11,807.90; Cooley Metal Products Ltd., \$305,661.43; Cordage Distributors Ltd., \$302,168.26 (\$1,934.51); Crane Limited, \$693,895.18 (\$27,102.35).

A. Deslauriers and Fils Limitée, \$276,824.08; W. E. Dillon Co., Ltd., \$35,272.33; Distillers Corporation Ltd., \$1,959,285.15; Dominion Electrohome Industries Ltd., \$252,333.36 (\$3,780.19); Dominion Forge and Stamping Co., Ltd., \$411,259.59; Dominion Foundries and Steel Ltd., \$85,297.08; Dominion Government, Department of National Revenue, \$625,322.59; Department of Public Printing and Stationery, \$16,412.26; Department of Transport, \$2,256,372.72; Dominion Rubber Co., Ltd., \$43,662.28 (\$1,061.64); Dunlop Tire and Rubber Goods Co., Ltd., \$134,120.79; Duplate Canada Ltd., \$603,872.79; Duro Aluminum Ltd., \$446,642 (\$665.60).

Eastern Paper Box Company, \$162,544.60; Electrolux (Canada) Ltd., \$13,295.74; Enamel and Heating Products Ltd., \$18,351.76 (\$5,000.91); Engineering Products of Canada Ltd., \$186,922.57; Eureka Foundry and Manufacturing Co., Ltd., \$10,552.

C. P. Fabien Ltd., \$208,433.91; Fairmont Co., Ltd., \$38,308; Findlays Ltd., \$319,768.14; Flaherty Manufacturing Company, \$70,495.48 (\$619.92); Flexible Shaft Co., Ltd., \$165,941.08; Frost and Wood Co., Ltd., \$268,517.18.

G. and M. Tubing Co., Ltd., \$14,881.62; Gair Company Canada Ltd., \$18,760.89; Galt Metal Industries Ltd., \$134,206.40; General Motors of Canada Ltd., \$18,649.61 (\$15,281.14); General Steel Wares Ltd., \$2,625,432.61 (\$2,125); The Gibbard Furniture Shops Ltd., \$174,302.64; W. and A. Gilbey Ltd., \$196,833.25; H. E. Given Ltd., \$11,806.87; Gooderham and Worts Ltd., \$597,696.44; Grinnell Company of Canada Ltd., \$43,797.23; Gurney Foundry Co., Ltd., \$15,287.52.

Hamilton Munitions Ltd., \$187,730.03; J. and D. A. Harquail Co., Ltd., \$172,783.68; Hilton Brothers Ltd., \$16,277.41; Hinde and Dauch Paper Company of Canada Ltd., \$12,066.23; Holman Machines Ltd., \$645,252.96 (\$16,082.44).

Imperial Oil Ltd., \$960,984.92; Industrial Steel and Fibre Products Ltd., \$728,419.57; Ingersoll Machine and Tool Co., Ltd., \$885,949.40 (\$5,175.60); International Flare-Signal Co., Ltd., \$110,563.90; International Foils Ltd., \$64,743.73; International Silver Company of Canada Ltd., \$398,776.80 (\$8,594.85); Iowa Transmission Company, \$42,405.15.

Kelsey Wheel Co., Ltd., \$12,616.81 (\$8,116.22); Ketchum Manufacturing Co., Ltd., \$37,718.60; Knox Bros. Lumber Company, \$14,801.75; Kraft Containers Ltd., \$17,733.76.

Leo Laporte, \$14,482.46; Leather Cartage Company, \$14,403.67; Leland Electric Canada Ltd., \$12,866.06; E. Leonard and Sons Ltd., \$17,306.60 (\$17,306.60).

Mahon Munitions Ltd., \$76,160.96; Maritime Steel and Foundries Ltd., \$402,358.67; Marshall Ventilated Mattress Co., Ltd., \$25,902.07 (\$20,000); Massey-Harris Co., Ltd., \$1,757,367.10 (\$126,943.04); Maxwell's Ltd., \$644,415.16; N. B. McGivney, \$16,291.49; McKinnon Industries Ltd., \$1,889,568.14 (\$30,206.70); D. K. McLaren Ltd., \$11,988.89; McLennan Foundry and Machine Works Ltd., \$173,832.57; W. H. Meighen Ltd., \$205,680.76; Melchers Distilleries Ltd., \$444,769.97; Metal Stampings Ltd., \$732,217.41 (\$1,553.48); Millen and Frere Incorporated, \$92,955.90 (\$533.26); Robert Mitchell Co., Ltd., \$10,029,139.61; Modern Moulding and Metal Craft Co., Ltd., \$162,071.64 (\$3,941.16); Moffats Ltd., \$3,104,311.21 (\$91,439.54); Montreal Construction Supply and Equipment Ltd., \$658,088.82; Montreal Electrotypers and Engravers (1940) Ltd., \$39,391.53; Montreal Products Co., Ltd., \$286,104.59; Morrow Screw and Nut Co., Ltd., \$349,837.63; Mueller Ltd., \$611,220.91 (\$7,821.05); Myers Coal Co., Ltd., \$11,518.97.

EXPANSION OF INDUSTRY—Continued

SUB-ALLOTMENT: MUNITIONS PRODUCTION (POOL)—Concluded

National Cash Register Company of Canada Ltd., \$911,185.47 (\$17,781.66); National Harbours Board, \$130,479.31; National Steel Car Corporation, \$8,398,280.48 (\$51,555.44); National Stevedoring Company, \$258,809; Neptune Meters Ltd., \$272,003.25 (\$115,293.96); A. S. Nicholson and Son Ltd., \$64,544.82 (\$721.40); Northern Engineering and Supply Co., Ltd., \$45,024.34 (\$25,000).

Oncida Ltd., \$204,381.37; Ontario Forgings Ltd., \$6,244,674.43; Ontario Paper Co., Ltd., \$456,085.92; Orillia Sheet Metal Manufacturers Association, \$1,077,757.97 (\$62,991.44); Oshawa Box and Lumber Co., Ltd., \$24,635.90; Outboard Marine and Manufacturing Company of Canada Ltd., \$81,278.59.

Parker Fountain Pen Co., Ltd., \$334,261.61; Pedlar People Ltd., \$866,597.23; Premier Paper Box Ltd., \$364,182.42; Pressure Castings of Canada Ltd., \$655,947.17; Provincial Wood Products Co., Ltd., \$210,203.92 (\$2,190.69).

Quebec Distillers Incorporated, \$192,287.53; Frank J. Quigan, \$30,748.20.

Renfrew Machinery Co., Ltd., \$15,204.95; Richardson Road Machinery Co., Ltd., \$28,000 (\$28,000); Joseph Robb and Co., Ltd., \$25,352.52; Robb Engineering Works Ltd., \$400,562.19; The Roofers Supply Co., Ltd., \$197,106.58.

St. Catharines Steel Products Ltd., \$3,931,877.87 (\$75,169.44); Schultz Die Casting Company of Canada Ltd., \$1,391,210.64; Joseph E. Seagram Sons Ltd., \$735,744.27; Shawinigan Chemicals Ltd., \$7,242.52 (\$7,242.52); Sherbrooke Pneumatic Tool Co., Ltd., \$1,764,089.50; Shipping Containers Ltd., \$38,153.28; Singer Manufacturing Company, \$1,574,801.50; N. Slater Co., Ltd., \$303,906.47; H. Smith Transport Ltd., \$17,972.53; Somerville Ltd., \$310,577.52 (\$22,301.76); Sorel Industries Ltd., \$393,194.13 (\$324,113.43); Standard Paper Box Ltd., \$10,315.57; Standard Underground Cable Company of Canada Ltd., \$31,979.44; Sterling Aluminum Co., \$188,508.31 (\$4,397.86); Joseph Stokes Rubber Co., Ltd., \$204,801.07; Sunshine Waterloo Co., Ltd., \$1,465,630.88 (\$23,792.97).

Taylor Electric Manufacturing Co., Ltd., \$388,806.91 (\$27,000); Terminal Dock and Warehouse Co., Ltd., \$12,018.69; Topco Ltd., \$81,871.03 (\$75,000); Toronto, Hamilton and Buffalo Railway Company, \$17,099.72; Trenton Steel Works Ltd., \$3,386,351.34; Truscon Steel Company of Canada, Ltd., \$1,544,118.44 (\$1,845.88).

United-Carr Fastener Company of Canada Ltd., \$10,498.30; United Chemical Co., Ltd., \$29,793.70; United Distillers Ltd., \$836,335.49; United Kingdom Government, \$8,129,791.20; United States Treasury Department, \$14,701,757.94; United Steel Corporation Ltd., \$2,530,747.81.

Victory Aircraft Ltd., \$1,004,637.89; Vulcan Iron Works Ltd., \$572,559.76 (\$8,832.04).

Hiram Walker and Sons Ltd., \$1,321,394.66; Wallace Manufacturing Co., Ltd., \$51,510.26 (\$10,082.68); Wallaceburg Brass Ltd., \$771,744.26 (\$26,034.06); Waterloo Manufacturing Company Ltd., \$1,328,768.04 (\$612,145.35); Watrous Ltd., \$309,620.25; Weatherhead Company of Canada Ltd., \$270,486.02; Western Clock Co., Ltd., \$730,203.47 (\$23,697.77); Western Steel Products Corporation Ltd., \$325,766.05 (\$60,154.39); Geo. White and Sons Co., Ltd., \$42,176.47; Wolfe Stevedores Ltd., \$125,954.27.

Yale and Towne Manufacturing Company, \$54,914.56; L. A. Young Industries of Canada Ltd., \$639,475.07 (\$53,560.09); Zimmerman Bros., Ltd., \$126,105.66.

SUB-ALLOTMENT: GENERAL (MUNITIONS)

Payments to suppliers and contractors of \$10,000 or over were: Canadian Car & Foundry Co., Ltd., \$1,142,274.12; Singer Manufacturing Co., \$39,371.28.

SUB-ALLOTMENT: GENERAL (MUNITIONS)

Receipts from suppliers and contractors of \$10,000 or over were: Ford Motor Co. of Canada, Ltd., \$10,000,094.52; General Motors Products of Canada Ltd., \$8,007,413.98.

Payments to suppliers and contractors of \$10,000 or over were: Ajax Electric Furnace Corporation \$10,099.65; Algoma Steel Corporation Ltd., \$296,330.14; Aluminum Co. of Canada Ltd., \$37,641.48; American Can Co., \$27,958.66; Anaconda American Brass Ltd., \$215,213.44; Anglin-Norcross Quebec Ltd., \$582,829.45; Atlas Steels Ltd., \$54,900.17.

J. J. Barker Sign Co., Ltd., \$40,320; Wallace Barnes Co., Ltd., \$107,535.25; The Bell Telephone Co. of Canada, \$10,223.01; The British American Oil Co., Ltd., \$15,079.27; The British Metal Corporation (Canada) Ltd., \$784,024.06; Leonard J. Buck, agent for Metals Reserve Co., \$219,499.78; P. Burns and Co., Ltd., \$13,894.41.

Canada Cement Co., Ltd., \$317,984.09; Canada Iron Foundries Ltd., \$25,336.45; Canada Sand Papers Ltd., \$13,941.05; Canada Strip Mill Ltd., \$67,472.24; Canadian Car Munitions Ltd., \$10,353.25; The Canadian Fairbanks-Morse Co., Ltd., \$66,986.90; The Canadian General Electric Co., Ltd., \$22,542.25; The Canadian Import Co., \$217,751.27; Canadian Industries Ltd., \$59,379.24; Canadian Liquid Air Co., Ltd., \$10,154.08; Canadian National Railways, \$407,214.85; Canadian Oil Companies, Ltd., \$24,535.17; Magloire Cauchon Limitee, \$74,157.80; O. Chalifour Incorporated, \$18,724.02; Champagne Machine Shop, \$22,091.65; Champlain Oil Products Ltd., \$30,278.94; Citadel Merchandising Co. Ltd., \$1,039,829.32; Cities Service Oil Co. Ltd., \$28,020.93; Combustion Engineering Corporation, Ltd., \$14,922.89; Conger Lehigh Coal Co., Ltd., \$13,202.54; Consolidated Mining and Smelting Co. of Canada Ltd., \$1,458,396.90; Jos. Cote, Incorporee, \$20,227.31.

EXPANSION OF INDUSTRY—Continued

SUB-ALLOTMENT: GENERAL (MUNITIONS)—Concluded

Defence Industries Ltd., \$672,048.25; Delisle Auto Accessories Ltd., \$23,163.09; H. Deslauriers, \$12,674.92; Dominion Engineering Co., Ltd., \$25,221.99; Dominion Government, Department of National Defence—Army Services, \$10,635.92, Department of National Revenue, \$366,290.84; C. J. Dryden Co., Ltd., \$14,954.41; E. I. Dupont de Nemours and Co., \$31,857.

The Federal Foundries and Steel Co., Ltd., \$83,358.32; Thos. Firth and John Brown, \$13,759.92; Furniss Clarke and Co. Ltd., \$10,392.79.

The General Engineering Co. (Canada) Ltd., \$55,030.10; General Steel Wares Ltd., \$47,365.25; Good Rich Refining Co., Ltd., \$38,951.28.

J. & D. A. Harquail Co., Ltd., \$89,299.30; The Hodson Corporation (Quebec) Ltd., \$18,882.68; E. F. Houghton and Co. of Canada Ltd., \$12,647.38; The Hydro-Electric Power Commission of Ontario, \$38,854.60.

Imperial Oil Ltd., \$30,278.79; William Jessop & Sons Ltd., \$18,368.28.

Legere Engineering Supplies Ltd., \$13,708.47; Lever Brothers Ltd., \$12,092.84; Lindsay Hydro-Electric System, \$26,943.14.

Madden & Son Ltd., \$18,566.82; McArthur Chemical Co., Ltd., \$35,709.83; McColl Frontenac Oil Co., Ltd., \$16,042.84; McDougall & Friedman, \$16,032.44; C. Emile Morissette Ltd., \$99,713.80.

Nichols Chemical Co., Ltd., \$12,032.48; Northern Electric Co., Ltd., \$32,591.20.

Peerless Engineering Ltd., \$17,348.36; The Pitometer Co. Incorporated, \$13,793.13; Alexander D. Porter Associated, \$17,438.65; Pratt and Whitney of Canada, \$32,560; Provincial Wood Products Co. Ltd., \$25,643.44; City of Quebec, \$87,252.06; Quebec Power Co., \$121,781.72.

Shawinigan Water & Power Co., \$132,868; Shipping Containers Ltd., \$13,778.04; Simonds Canada Saw Co., Ltd., \$10,513.96; The Skinner Co. Ltd., \$289,168.27; J. K. Smit & Sons of Canada Ltd., \$102,456.80; Sunnen Products Co., Ltd., \$10,224.76; Superior Steel Corporation, \$304,442.38.

Union Quarries & Paving Ltd., \$50,261.96; Union Twist Drill Co., \$15,407.17.

A. C. Wickman (Canada) Ltd., \$22,925.46; Walter H. Wickware, \$20,228.67; Williams & Wilson Ltd., \$45,499.67.

York Arsenals Ltd., \$830,241.05.

SUB-ALLOTMENT: SHIP PRODUCTION

Receipts from suppliers and contractors of \$10,000 or over were: Canadian Dredge and Dock Co., Ltd., \$69,370; Canadian Bridge Co. Ltd., \$560,012.67; Central Bridge Co., Ltd., \$695,203.49; Dominion Government, Department of National Defence—Naval Services, \$36,117.90; Falconer Marine Industries Ltd., \$18,414.30; Industrial Shipping Co. Ltd., \$165,000; Le Blanc Shipbuilding Co., Ltd., \$45,845.37; Walter Pinaud's Yacht Yard, \$12,276.20; Russel Brothers Ltd., \$127,158.64; Silver Agencies, Marine Division Ltd., \$14,447.16; Victoria Motor Boat and Repair Works Ltd., \$24,552.40.

Payments to suppliers and contractors of \$10,000 or over were: Atlas Diesel Engine Corporation, \$102,735.11; Canadian Atlas Diesel Engines (1939) Ltd., \$117,153.76; Kermath Manufacturing Co. of Canada Ltd., \$84,778.54; Dominion Government, Department of National Revenue, \$10,262.50; Russel-Hipwell Engines Ltd., \$456,586.60.

SUB-ALLOTMENT: MISCELLANEOUS STORES

Receipts from suppliers and contractors of \$10,000 or over were: Abitibi Pulp and Paper Co., \$11,785.48; Louis Acker, \$13,117.36; American Can Co., \$78,082.20; The Armour Clothing Manufacturing Ltd., \$114,039.42; Armstrong Forest Co., \$132,717.29; Atlas Steels Ltd., \$1,338,956.15.

Banque Belge pour L'Etranger (Overseas) Ltd., \$595,488.15; Barringham Rubber Co., Ltd., \$1,158,252.65; Bathurst Power and Paper Co., Ltd., \$15,888.01; Brill Hat and Cap Co., Ltd., \$15,769.58; Brown Co., \$45,965.17; Brown Corporation, \$102,232.90; Buffalo Cap and Neckwear Ltd., \$25,812.14; The Bullard Co., \$308,236.34; The B.V.D. Co., Ltd., \$16,647.24.

Town of Campbellton, \$16,289.86; Canada Foils Ltd., \$13,004.17; Canada Metal Co., Ltd., \$1,378,855.75; Canada Pad and Sponging, Incorporated, \$20,820.98; Canadian Automotive Trim Ltd., \$401,765.32; The Canadian General Rubber Co., Ltd., \$15,879.45; Canadian Industries Ltd., \$110,442.34; Hugh Carson Co., Ltd., \$65,289.67; A. J. Carter Manufacturing Co., Ltd., \$12,525; Champion Paper Mills Ltd., \$10,780; Municipality du Village de Charlemagne, \$10,938.13; Cite de Chicoutimi, \$10,575.41; Clayton and Sons Ltd., \$353,714.05; Cluett, Peabody and Co. of Canada, Ltd., \$19,207.53; Commission Bois Chauffage, \$22,008.22; Commodity Prices Stabilization Corporation, Ltd., \$1,477,613.58; La Coop. des Marchands—Dept. en Combustible de Montreal, \$82,510.01; Copley Noyes and Randall Ltd., \$56,311.80; The Cornell Tailors Ltd., \$252,210; Cornwall Pants and Prince Clothing, \$148,240.44.

D.M.C. Cap Manufacturing Co., Ltd., \$35,879.56; Deacon Brothers Ltd., \$28,085.49; Deckelbaum Brothers Ltd., \$12,624.89; Devonshire Clothes, \$471,518.48; Dominion Arsenal, Quebec, \$106,000; Dominion Foundries and Steel Ltd., \$1,104,012.64; Dominion Government, Department of Justice, \$35,012.49, Department of Labour, \$35,242.49, Department of Mines and Resources, \$12,076.68, Department of National Defence—Air, \$53,909.57, Army, \$566,783.32, Navy, \$185,650.14, Department of National Revenue, \$331,282.39, Department of Pensions and National Health, \$48,399.38, Department of Trade and Commerce, \$37,392.25.

EXPANSION OF INDUSTRY—*Continued*SUB-ALLOTMENT: MISCELLANEOUS STORES—*Continued*

The Earl Clothing Co., \$589,544.86; Eastern Textile Products Ltd., \$221,748.42; The T. Eaton Co., Ltd., \$1,374,111.89; J. Elkin Co., Ltd., \$565,660.86; Embassy Importing Co., \$12,578.13.

Fabi and Fils, \$10,971.18; Fashion-Craft Manufacturers Ltd., \$30,132.37; Federal Foundries and Steel Co., Ltd., \$24,340.65; Finnie Manufacturing Co., Ltd., \$23,670; Ford Motor Co. of Canada Ltd., \$15,750; City of Fredericton, \$38,040.80; B. Freed Ltd., \$92,406.36; The Freedman Co., \$29,585.75; Frontenac Overall Ltd., \$37,627.45.

Gault Brothers Ltd., \$26,994.77; General Steel Wares Ltd., \$77,127.12; Gibraltar Pant Manufacturing Co., Ltd., \$95,767.94; La Corp. de la Cite de Grand'Mere, \$10,969.29; Great Lakes Paper Co., \$11,680.90; The Great Western Garment Co., Ltd., \$270,766.53; C. J. Grenier and Co., \$97,378.50; Grover Mills Ltd., \$76,241.34; Gunn Garment Ltd., \$14,607.46.

The Hamilton Uniform Cap Co., Ltd., \$11,047.36; T. W. Hand Fireworks Co., Ltd., \$34,561.30; Hercules Manufacturing Co., Ltd., \$67,097.05; S. S. Holden Ltd., \$778,683.59; Adam Hope Co., \$324,323.37; Howard Smith Paper Mills Ltd., \$12,641.98; Hull Storage Yard, \$10,500; J. A. Humphrey and Son Ltd., \$15,476.15; Hyde Park Clothes Ltd., \$564,419.34.

Ideal Perfect Pad Ltd., \$17,000; Irvin Air Chute Ltd., \$1,201,851.86; James Brothers Ltd., \$146,946.11; Jones Tent and Awning Ltd., \$14,837.96.

Lampron Shirt Ltd., \$25,204.17; A. C. Leslie and Co., Ltd., \$34,415.02; Sam Lufty and Brothers, \$36,902.56; Manitoba Tent and Awning Co., \$14,653.21; The Maritime Pant Manufacturing Co., Ltd., \$772,147.45; Master Craft Uniform Co., Registered, \$1,940,097.97; Mattawa Wood Products, \$163,699.13; McKay Smelters, \$264,298.02; Michael Manufacturing Co., Ltd., \$17,016.18; Monarch Overall Manufacturing Co., Ltd., \$21,511.89; Montreal Suspenders and Umbrellas Ltd., \$39,203.11; J. L. Morton and Co., Ltd., \$67,407.83; Mount Royal Metal Co., Ltd., \$401,783.40.

National Hat Manufacturing Co., \$82,494; National Lace and Embroidery Works, \$16,370.61; Needlecraft Mills Ltd., \$41,680.85; The Northern Shirt Co., Ltd., \$34,950.16; Township of North Gower, \$12,488.55; North West Sportswear Co., \$132,671.62.

Ontario Silknit Ltd., \$29,216.50; City of Ottawa, \$23,298.50; Oxford Paper Co., \$76,884.05; Park Manor Clothes, \$131,801.25; Park Manor Uniforms Ltd., \$266,990.11; C. H. Petch, \$39,324.51; The D. Pike Co., Ltd., \$24,133.27; City of Port Arthur, \$12,449.85; Principal Hat and Cap Manufacturing Co., \$12,939.43; Provincial Paper Ltd., \$31,990.45; Puget Sound Pulp and Timber Co., \$16,245.82; Pulpwood Supply Co., Ltd., \$27,532.25.

Quebec Converters Ltd., \$24,915; Railway and Power Engineering Corporation Ltd., \$1,116,483.10; Regent Shirt Manufacturing Co., \$16,973.57; Ritchie, Farber and Co., Ltd., \$429,149.29; Rogers-Rayman Industries, \$57,233.75; S. Rubin Ltd., \$526,379.19; Rubinstein Brothers Ltd., \$76,110.12.

S. & G. Clothing Co., Ltd., \$1,215,184.71; St. Lawrence Rubber Co., Ltd., \$50,050.23; Saskatchewan Federated Co-Operative Ltd., \$11,678.99; Scarves and Allied Arts Incorporated, \$14,722.56; Scott Clothing Co., Ltd., \$239,915.17; Service Garment Co., Ltd., \$27,577.09; Shiff and Co., Incorporated, \$723,861.73; Simmons Ltd., \$39,479.92; S. Stall and Son Ltd., \$145,072.75; The Steel Co. of Canada Ltd., \$1,143,998.83; Sterling Cloak Co., Ltd., \$51,071.30; Sterling Clothing Co., \$638,912.40; The Stratheona Garment Manufacturing Co., \$273,152.93; The Superior Knitting Mills Ltd., \$68,675.38; Superior Pant Manufacturing Co., \$202,310.37; Switlik Canadian Parachute Ltd., \$1,322,899.54.

Tip Top Tailors Ltd., \$2,185,718.33; Travers Aprons Ltd., \$11,897.28; Trio Shirt Manufacturing Registered, \$140,811.50; La Corp. de la Cite des Trois Rivières, \$12,299.99.

United Smelters and Metals, Incorporated, \$15,383.51; City of Vancouver, \$101,807.45; T. M. Vaughan Ltd., \$41,499.76; Raoul Vennat, Enr'g., \$15,630.92; City of Victoria, \$24,665.20.

S. D. Warren Co., \$70,623.65; Western Glove Works Ltd., \$24,859.34; Western King Manufacturing Co., Ltd., \$48,183.22; Western Steel Products Corporation, \$10,342.95; City of Winnipeg, \$28,239.42; Woods Manufacturing Co., Ltd., \$674,471.70; The Workman Uniform Co., Ltd., \$1,279,646.78; Zephyr Looms and Textiles Ltd., \$712,797.80.

Payments to suppliers and contractors of \$10,000 or over were: Abitibi Power and Paper Co., \$22,799.72; American Smelting and Refining Co., \$30,168.51; Anglo-Canadian Pulp and Paper Mills Ltd., \$63,449.39; Artex Woollens Ltd., \$617,331.33; Avalon Fabrics Ltd., \$78,430.73.

Barringham Rubber Co., Ltd., \$2,394,384.87; Barrymore Cloth Co., Ltd., \$1,000,199.35; Bathurst Power and Paper Co., Ltd., \$47,926.54; Nazaire Belanger, \$11,890.99; Belding-Corticelli Ltd., \$16,262.38; J. R. Booth Ltd., \$23,960.85; A. J. Boudreau, \$13,029.95; Province of British Columbia, Department of Lands and Forests, \$33,967.21; Brompton Pulp and Paper Co., Ltd., \$45,660.91; The Brook Woollen Co. of Simcoe Ltd., \$705,038.15; Brown Corporation, \$133,644.06.

Cache Bay Veneer Co., Ltd., \$36,492.71; Canadian Car Munitions Ltd., \$41,740.05; Canadian Cottons Ltd., \$95,305.40; Canadian Industries Ltd., \$198,007.24; Canadian International Paper Co., \$605,567.53; Canadian National Railways, \$362,840.03; Canadian Pacific Railway Co., \$231,379.31; Charles Castonguay, \$40,251.74; Chrysler Corporation of Canada Ltd., \$108,477.41; D. A. Clark Ltd., \$25,900.91; William Collie, \$102,121.85; Commodity Prices Stabilization Corporation Ltd., \$72,242.85; Consolidated Mining and Smelting Co. of Canada Ltd., \$306,489.80; Consolidated Paper Corporation Ltd., \$110,847.99; Cosmos Imperial Mills Ltd., \$56,239.57; Charles W. Cox Ltd., \$15,463.01; Crawley and McCracken Co., Ltd., \$10,820.20; Cutting Tools and Gauges Ltd., \$114,220.94.

EXPANSION OF INDUSTRY—*Continued*SUB-ALLOTMENT: MISCELLANEOUS STORES—*Concluded*

Deacon Brothers Ltd., \$96,102.90; Defence Industries Ltd., \$155,592.83; The DeHavilland Aircraft of Canada Ltd., \$16,371.34; Dudley Dimock, \$25,279.11; Dominion Government, Department of Labour, \$84,980.54, Department of Mines and Resources, \$10,332.37, Department of National Defence—Army Services, \$92,983.69, Department of National Revenue, \$62,480.87, National Research Council, \$19,776.29; Dominion Oilcloth and Linoleum Co., Ltd., \$117,212.38; Dominion Rubber Co., Ltd., \$41,706.19; Dominion Textile Co., Ltd., \$857,844.14; Dominion Woollens and Worsteds Ltd., \$1,660,470.15; Donnacona Paper Co., Ltd., \$23,467.30; Downs, Coulter and Co. (Canada) Ltd., \$135,495.72; Dupont Textiles Ltd., \$127,009.54.

The T. Eaton Co., Ltd., \$287,297.28; Robert Elder Ltd., \$11,513.71; Engineering Products of Canada Ltd., \$26,795.64.

Fabi and Fils Ltd., \$22,570.28; Thomas Falls, \$12,773.04; Fawcett and Grant Ltd., \$311,456.56; Fernhill Ltd., \$27,032.38; Gordon W. Fitzgerald, \$13,569.75; Ford Motor Co. of Canada Ltd., \$131,925.58; Fraser Companies Ltd. and Restigouche Co., Ltd., \$62,008.50.

General Motors Products of Canada Ltd., \$64,402.06; General Timber Co., Ltd., \$12,895.69; Gillies Brothers Ltd., \$16,643.16; Great Lakes Paper Co., \$12,409.46.

The Hamilton Cotton Co., Ltd., \$49,425.19; Hield Brothers Ltd., \$72,745.49; S. S. Holden Ltd., \$13,309.62; J. A. Humphrey and Son Ltd., \$53,211.93; Huntingdon Woollen Mills Ltd., \$46,115.34.

Imperial Cloth Co., \$161,707.03; Joron-Murdoch Registered, \$102,332.99.

A. J. LaCroix, \$16,847.97; LaFrance Textiles Ltd., \$531,615.64; Lawson Machine Works, \$127,729.85; Lebel and Murdock, \$63,314.12; Robert J. Lee, \$10,364.87.

The James MacLaren Co., Ltd., \$32,129.76; Marwell Construction Co., Ltd., \$247,833.19; Mattawa Wood Products Ltd., \$71,511.84; McDonell Metal Manufacturing Co., Ltd., \$44,122.35; Melbourne Merchandising Ltd., \$288,214.58; Metal and Thermit Corporation, \$89,999.65; Montreal Cottons Ltd., \$1,332,215.62; Montrose Worsted Mills Incorporated, \$699,408.33; Wilmot F. Mooers, \$13,884.34.

Joseph and Jean Thomas Nadeau, \$18,336.67; H. J. O'Connell Ltd., \$76,621.69; The Ontario Hughes-Owens Co., Ltd., \$23,198.40.

Aime Pageot, \$13,124.70; E. Pare, \$33,328.26; Paton Manufacturing Co., Ltd., \$1,338,650.45; Pigeon Timber Co., Ltd., \$22,305.28; Polymer Sales and Service Ltd., \$91,888.20; Price Brothers and Co., Ltd., \$100,120.08; Provincial Paper Ltd., \$16,429.09; Pulpwood Supply Co., Ltd., \$16,913.50.

Red River Co., Registered, \$37,613.40; George W. Reed and Co., Ltd., \$18,999.87; Regent Knitting Mills Ltd., \$609,805.38; Renfrew Woollen Mills, \$649,371.96; Arsene Rheamaud, \$12,533.68; W. Robinson and Son Converters Ltd., \$323,813.06; Rorke and Werbiski, \$17,799.34; Rosamond Woollen Co., Ltd., \$532,192.87.

St. Andrews Woollen Mills Ltd., \$36,411.39; St. Anne Power and Paper Co., \$14,461; St. John Textile Mills Ltd., \$601,627.67; St. Lawrence Paper Mills Co., Ltd., \$91,374.91; St. Raymond Paper Ltd., \$12,744.27; Province of Saskatchewan, Department of Natural Resources, \$39,560; Slingsby Manufacturing Co., \$868,162.68; Hector Soucie, \$12,844.64; Spinney Trucking Services Ltd., \$68,294.39; Carl Stohn of Canada Ltd., \$16,217.50; Superior Steel Corporation, \$41,345.91.

Tayside Textiles Ltd., \$10,580.67; Textile Sales Ltd., \$184,983.13; Township of Tisdale, \$27,464.20; J. Spencer Turner Co., Ltd., \$115,168.20.

United Kingdom Government, \$3,241,775.55; City of Vancouver, \$46,341.51; Verney Mills of Canada Ltd., \$19,954.60; The Vulcan Detinning Co., \$126,568.40.

Wabasso Cotton Co., Ltd., \$134,146.79; Wartime Housing Ltd., \$219,906.71; Wartime Metals Corporation, \$1,220,114.75; Warwick Woollen Mills Ltd., \$45,752.66; The Waterloo Manufacturing Co., Ltd., \$13,842.02; Winnipeg Cartage Co., Ltd., \$84,521.50; Woods Manufacturing Co., Ltd., \$10,534.41.

SUB-ALLOTMENT: MISCELLANEOUS WAR EXPENSES

Receipts of \$10,000 or over were: Foundation Maritime Ltd., \$10,243.02 (represents recovery of previous years' expenditure); Oil Controller's Office, \$45,468.97 (from sale of dye).

Payments to suppliers and contractors of \$10,000 or over were: Acadia Coal Co., Ltd., \$1,145,046.77; Advertising Agencies of Canada, \$60,365.46; Alexo Coal Co., Ltd., \$28,234.11; Avon Coal Co., Ltd., \$54,238.20.

B. B. Electric Co., Ltd., \$26,139.49; Bank of Montreal, \$21,457.36; Bank of Nova Scotia, \$11,791.56; Banner Coals Co., Ltd., \$45,080.22; Banquē Canadienne Nationale, \$10,931.46; W. Benton Evans, \$45,667.27; Beverley Coal Co., Ltd., \$36,038.34; Bighorn and Saunders Creek Collieries Ltd., \$13,544.28; Damien Boileau, Ltd., \$115,408.14; Bras d'Or Coal Co., Ltd., \$72,951.17; British American Oil Co., Ltd., \$90,000.

Cadomin Coal Co., Ltd., \$35,449.03; Canadian Bank of Commerce, \$22,436.49; Canadian Collieries (Dunsmuir), Ltd., \$59,159.74; The Canadian Fairbanks-Morse Co., Ltd., \$165,006.27; Canadian Ingersoll Rand Co., Ltd., \$15,474.96; Canadian Motor Lamp Co., Ltd., \$47,148.95; Canadian National Railways, \$306,271.87; Canadian Pacific Railway Co., \$190,124.47; Canadian Standards Association, \$10,364.22; E. G. M. Cape & Co., \$224,757.56; Chrysler Corporation of Canada, \$32,367.56; Citadel Merchandising Co., Ltd., \$44,602.82; John Colford, Ltd., \$27,829.73; Coverdale and Colpitts, \$33,300.

EXPANSION OF INDUSTRY—*Concluded*SUB-ALLOTMENT: MISCELLANEOUS WAR EXPENSES—*Concluded*

Dominion Coal Co., Ltd., \$5,500,000; Dominion Government, National Film Board, \$35,788.78, National Research Council, \$1,122,817.69, Department of National Revenue, \$28,810.31, Post Office Department, \$135,202.79, Department of Public Printing and Stationery, \$188,735.38; Dominion Rubber Co., Ltd., \$33,756.61; Douglas Aircraft Co., Incorporated, \$111,151.79; Dunlop Tire and Rubber Goods Co., Ltd., \$24,482.56.

Eastern Collieries of Bienfait, Ltd., \$20,943.75; Empire Collieries, Ltd., \$14,367.47.

Fairchild Engine and Airplane Corporation, \$33,300; Farand & Delorme, Division of United Steel Corporation, \$63,391.88; Firestone Tire and Rubber Co. of Canada, \$32,826.64; The Foothills Collieries, Ltd., \$58,986.99; Ford Motor Co. of Canada, Ltd., \$174,485.92; Fraser MacDonald and Co., Ltd., \$38,837.76.

General Motors Products of Canada, Ltd., \$153,211.86; The B. F. Goodrich Rubber Co. of Canada, Ltd., \$28,073.49; The Goodyear Tire and Rubber Co. of Canada, Ltd., \$49,047.20; The Great West Coal Co., Ltd., \$41,537.82; Greenwood Coal Co., Ltd., \$73,240.47; Gutta Percha and Rubber Ltd., \$17,009.47.

J. J. Hamilton Coal Co., Ltd., \$16,428.80; Hazeltine Corporation, \$15,937.50; Hy-Grade Coal Mining Co., Ltd., \$38,745.91; Hillcrest Mining Co., Ltd., \$23,821.66.

Ideal Coal Co., Ltd., \$17,231.01; Imperial Oil, Ltd., \$12,107.37; Indian Cove Coal Co., \$23,487.39; Inter-Colonial Coal Co., Ltd., \$45,883.36.

Jasper Coal Mines, Ltd., \$10,337.15; Kent Coal Co., Ltd., \$36,868.57; G. H. King, \$29,664.20; Lakeside Coals, Ltd., \$54,709.02; Lethbridge Collieries, Ltd., \$18,757.44.

MacLaren Advertising Co., Ltd., \$117,635.40; Manitoba and Saskatchewan Coal Co., Ltd., \$51,760.83; Maple Leaf Minerals, Ltd., \$31,256.43; McLeod River Hard Coal Co. (1941) Ltd., \$76,053.88; Middlesboro Collieries, Ltd., \$20,646.60; Might Directories, Ltd., \$16,198.57; Minto Coal Co., Ltd., \$191,812.75; Miramichi Lumber Co., Ltd., \$42,877.82; Monarch Coal Co., Ltd., \$45,544.46.

Newcastle Coal Co., \$32,697.95; Noorduyn Aviation, Ltd., \$106,903.83; Northern Construction Co. and J. W. Stewart, Ltd., \$27,159.20; Province of Nova Scotia, Department of Mines, \$55,721.11, Department of Highways and Public Works, \$12,918.17.

H. J. O'Connell, Ltd., \$27,512.95; Patent Chemicals, Inc., \$47,036.20; Patterson Motors, Ltd., \$260,683.31; Polymer Sales and Service, Ltd., \$39,752.

Red Flame Coal Co., Ltd., \$11,510.20; Red Hot Coal Co., \$16,878.59; Research Enterprises, Ltd., \$15,582.33; Royal Bank of Canada, \$30,335.96.

Seiberling Rubber Co. of Canada Ltd., \$17,376.51; R. C. Smith and Son, Ltd., \$92,237.93; South Cambrian, Ltd., \$21,387.35; Standard Coal Mines, \$13,231.05; Standard Oil Co. of British Columbia, Ltd., \$35,655.43; Sullivan Coal Co., Ltd., \$12,273.33.

United Kingdom Government, \$319,273.95; United Towing and Salvage Co., Ltd., \$101,100.

War Supplies, Ltd., \$21,329.67; Welton & Henderson, Ltd., \$20,829.79; Western Gem and Jewel Collieries, Ltd., \$44,246.48; The Wilson Motor Bodies, Ltd., \$17,907.53.

Appendix 4

GOVERNMENT-OWNED (MUNITIONS) COMPANIES

In accordance with the powers contained in Section 6 (3) (a) of the Department of Munitions and Supply Act, the companies listed below were operating under agreements with the Minister. The agreements provide in general that the Minister shall at all times have the right to exercise such control over the affairs and operations of the Company as he may in his absolute discretion think fit, and that the Company shall do or refrain from doing, as the case may be, all such things as the Minister may from time to time direct, and that all obligations of His Majesty under this agreement are conditional upon the Company acting accordingly.

In accordance with Section 6 (3) (c) of the above mentioned act, the Auditor General is the Auditor of such companies, and the balance sheets certified to, by him, together with related statements are furnished herewith.

The assets referred to in the footnote on the balance sheets included in this appendix represent the Government's investment in plant and equipment, and were acquired from advances set out in Schedules A and J to the Department of Munitions and Supply Balance Sheet, see pages MA-17 and MA-49.

The following is a list of the companies and the respective Balance Sheet Dates.

<u>Page</u>	<u>Company</u>	<u>Balance Sheet Date</u>
MA-83	Aero Meters Limited.....	May 31, 1945
MA-85	Aero Timber Products Limited.....	March 31, 1945
MA-88	Allied War Supplies Corporation.....	March 31, 1945
MA-90	Atlas Plant Extension Limited.....	May 31, 1945
MA-92	Citadel Merchandising Co., Limited.....	March 31, 1945
MA-95	Cutting Tools and Gauges Limited.....	January 31, 1945
MA-97	Defence Communications Limited.....	June 30, 1945
MA-100	Eldorado Mining and Refining.....	December 31, 1944
	Subsidiary of Eldorado Mining and Refining—	
MA-105	Northern Transportation Company Limited.....	December 31, 1944
MA-107	Federal Aircraft Limited.....	March 31, 1945
MA-110	Machinery Service Limited.....	April 30, 1944
MA-112	Melbourne Merchandising Limited.....	March 31, 1945
MA-116	National Railways Munitions Limited.....	March 31, 1945
MA-118	North West Purchasing Limited.....	October 31, 1944
MA-120	Park Steamship Company Limited.....	March 31, 1945
MA-123	Polymer Corporation Limited.....	March 31, 1945
MA-126	Polymer Sales and Service Limited.....	March 31, 1945
MA-129	Polymer Sales and Service Limited.....	June 30, 1945
MA-131	Quebec Shipyards Ltd., Chantiers Maritimes de Québec Ltée.....	June 30, 1945
MA-134	Research Enterprises Limited.....	March 31, 1945
MA-138	Small Arms Limited.....	March 31, 1945
MA-141	Turbo Research Limited.....	March 31, 1945
MA-143	Veneer Log Supply Limited.....	August 31, 1944
MA-145	Veneer Log Supply Limited.....	April 30, 1945
MA-147	Victory Aircraft Limited.....	March 31, 1945
MA-150	War Assets Corporation Limited.....	July 11, 1944
MA-152	War Supplies Limited.....	March 31, 1945
MA-154	Wartime Housing Limited.....	March 31, 1945
MA-164	Wartime Metals Corporation.....	March 31, 1945
MA-166	Wartime Oils Limited.....	March 31, 1945
MA-168	Wartime Shipbuilding Limited.....	March 31, 1945

The principal activities of the above named companies are outlined in the Auditor General's Report in Part IV of this volume.

AERO METERS LIMITED

Balance Sheet as at May 31, 1945

ASSETS		LIABILITIES	
Accounts Receivable.....	16,590 56	Accounts Payable and Accrued Liabilities.....	4,961 37
		Dominion of Canada—	
		Advances.....	113,256 89
		Add—	
		Donated Surplus, representing	
		the excess of assets over lia-	
		bilities taken over from pre-	
		decessor Company (adjust-	
		ed).....	176,997 65
		Excess of deliveries invoiced	
		over cost, for the period	
		from August 22, 1944, the	
		date of incorporation, to	
		May 31, 1945, per Operat-	
		ing Statement.....	125,255 37
			<u>302,253 02</u>
			415 509 91
		Deduct—Materials Declared Surplus.....	<u>403,908 72</u>
			11,601 19
		Share Capital—	
		Authorized: 1,000 shares of no par value	
		Issued:	
		28 shares, fully paid.....	28 00
			<u>\$ 16,590 56</u>

NOTE:

The assets were taken over and the liabilities assumed by the Department of Munitions and Supply as at May 31, 1945, and the Company ceased to carry on business as at that date.

Approved on behalf of the Board.

L. F. WINCHELL,
Director.

A. GAINES,
Director.

I have examined the accounts of Aero Meters Limited for the period from August 22, 1944, the date of incorporation, to May 31, 1945, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at May 31, 1945, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

AERO METERS LIMITED—Concluded

Operating Statement for the period from August 22, 1944, the date of incorporation,
to May 31, 1945

Goods Delivered (on the basis of interim billing prices).....		886,166 48
<i>Deduct—</i>		
Inventories of Materials, General Stores, Work in Process and Finished Goods as at July 1, 1944, taken over from predecessor Company.....	439,306 13	
Materials Purchased.....	268,640 87	
Direct Labour.....	138,640 21	
Factory Overhead Expenses (Schedule "A").....	297,865 12	
Administrative Expenses—		
Salaries.....	36,516 57	
Rent.....	3,294 45	
Heat and Light.....	1,294 72	
Municipal Grant.....	1,019 16	
Office Supplies and Expenses.....	1,222 10	
Audit Fees.....	600 00	
Legal Fees.....	400 00	
Incorporation and Organization Expenses.....	368 17	
Telephone and Telegraph.....	382 90	
Miscellaneous.....	1,300 19	
	<u>46,398 26</u>	
	1,190,850 59	
Less—Cost of Materials, General Stores and Work in Process included in surplus declarations (\$403,908.72) and contract termination claims (\$26,030.76).....	429,939 48	
	<u>760,911 11</u>	
Excess of value of deliveries invoiced, at interim billing prices, over cost of goods delivered during the period.....	\$ 125,255 37	

NOTE: By the agreement dated August 26, 1944, between the Minister of Munitions and Supply and the Company, it was effected that the Company should take over, retroactively, the assets and liabilities of the predecessor Company as from June 30, 1944.

SCHEDULE "A"

Factory Overhead Expenses for the period from August 22, 1944, the date of incorporation
to May 31, 1945

Salaries and Wages—Supervisors.....	40,114 37
Stockkeepers.....	21,549 28
Production Office.....	14,952 86
Tool Designers.....	11,301 00
Security Guards.....	4,311 59
General Indirect.....	20,389 15
Vacation Wages.....	14,190 79
Overtime Bonus.....	4,513 68
Inspection and Testing—Wages and Expenses.....	36,668 05
Maintenance—Wages and Expenses.....	29,587 61
Rent.....	15,730 34
Receiving and Shipping—Wages and Expenses.....	12,809 74
Tool Repair and Maintenance—Wages and Expenses.....	11,901 50
Heat, Light and Power.....	9,960 15
Production, Re-operation and Repairs—Wages and Expenses.....	9,600 22
Purchasing—Wages and Expenses.....	7,844 47
Net Loss on Cafeteria Operations.....	6,846 35
Royalties.....	6,074 35
Workmen's Compensation Insurance.....	5,195 81
Employees' Welfare.....	3,895 73
Unemployment Insurance.....	2,479 88
Employees' Sickness Allowances.....	1,747 20
First Aid—Wages and Expenses.....	1,522 91
Telephone and Telegraph.....	1,102 65
Miscellaneous.....	3,575 44
Total, per Operating Statement.....	\$ 297,865 12

AERO TIMBER PRODUCTS LIMITED

Balance Sheet as at March 31, 1945

ASSETS		LIABILITIES	
Cash on Hand.....	213 81	Bank Overdraft.....	12,001 87
Accounts Receivable—		Accounts Payable.....	165,098 41
Surcharge Billings.....	55,922 11	Accrued Wages.....	15,833 73
Sundry.....	6,720 06	Receiver General of Canada—	
Inventories, as determined and certified by the	62,642 17	Employees' Income Tax.....	7,941 95
Management—		Workmen's Compensation Insurance.....	773 85
Logs in woods, at cost.....	159,315 36	Reserve for Stumpage.....	8,715 80
Logs in water, at market value less estimated		Reserve for Royalty.....	95,704 17
towing cost.....	191,848 72	Dominion of Canada—Advances.....	24,081 80
Deposits on Timber Sales.....	351,164 08		3,457,601 62
Standing Timber, at cost.....	20,592 63	Share Capital—	
Deduct—Proportionate cost of Timber cut.....	237,746 45	Authorized: 1,000 shares of no par value.....	32 00
	52,828 36	Issued:	
Prepaid Expenses—Inventories of logging and commissary supplies	184,918 09	32 shares, fully paid.....	
	31,357 52		
	650,888 30		
Deficit—			
Balance as at April 1, 1944.....	3,296,448 07		
Deduct—Net Profit for the year ended March 31,			
1945, per Operating Statement.....	3,128,181 10		
	\$ 3,779,069 40		

NOTE:

NOTE: At March 31, 1945, the Company had in its charge Crown-owned capital assets with a cost valuation of \$1,012,406.89 (Exhibit "A").

Approved on behalf of the Board:

R. J. FILBERG.

W. J. FLEDER,
Director.

P. G. SILLS,
Director.

WATSON SELLAR,
Auditor General.

I have examined the accounts of Aero Timber Products Limited for the year ended March 31, 1945, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1945, according to the best of my information and the explanations given to me and as shown by the books of the Company.

AERO TIMBER PRODUCTS LIMITED—Continued
Operating Statement for the year ended March 31, 1945

Log Sales.....		2,178,151 00
<i>Deduct—Selling Expenses:</i>		
Barging and Towing.....	323,070 94	
Marine Insurance (on shipments made by sub-contractors).....	22,398 47	
Harbour Dues, Storage and Brokerage.....	1,145 97	
Raft Breaking.....	425 50	
		<u>347,040 88</u>
Net Log Sales.....		1,831,110 12
<i>Deduct—Cost of Sales:</i>		
Inventories of logs in woods and in water as at April 1, 1944.....	926,473 13	
Direct Operating Expenses (Schedule "A").....	1,161,980 99	
Indirect Operating Expenses—		
Stumpage.....	21,902 17	
Scaling and Royalty.....	14,727 33	
Timber Licence Fees.....	14,411 57	
		<u>51,041 07</u>
Cost of logs acquired from sub-contractors.....	868,983 15	
		<u>3,008,478 34</u>
Less—Inventories of logs in woods and in water as at March 31, 1945.....	351,164 08	
		<u>2,657,314 26</u>
Gross Operating Loss.....		826,204 14
<i>Add: Administrative Expenses—</i>		
Office Salaries.....	47,293 10	
Office Supplies and Expenses.....	5,000 95	
Telephone and Telegraph.....	4,254 57	
Log and Lumber Inspection—Salaries and Expenses.....	3,685 46	
Travelling.....	2,832 93	
Audit Fees.....	1,500 00	
Legal Expenses.....	1,422 74	
Miscellaneous.....	908 01	
		<u>66,897 76</u>
Net Operating Loss.....		893,101 90
<i>Deduct or Add—</i>		
Surcharge on Lumber Sales.....	1,386,032 20	
Cash Discount on Purchases.....	2,931 38	
Bonus to Queen Charlotte Island Operators.....	296,580 84	
Cash Discount on Sales.....	31,018 87	
		<u>1,061,368 87</u>
Net Profit for Year.....		<u>\$ 168,266 97</u>

SCHEDULE "A"

AERO TIMBER PRODUCTS LIMITED—Concluded

Direct Operating Expenses for the year ended March 31, 1945

	Labour	Materials and Supplies	Total
Moving Camps.....	7,617 89	25,131 56	32,749 45
Falling and Bucking.....	21,136 99	6,120 72	27,257 71
Cold Decking.....	140,715 65	24,840 60	165,556 25
Yarding and Loading.....	91,204 44	29,852 97	121,057 41
Booms and Boats Operation.....	57,907 12	28,332 61	86,239 73
Superintendence and Timekeeping.....	68,692 80	1,556 78	70,249 58
Machine Shop.....	50,191 75	14,820 77	65,012 52
Hauling.....	30,477 35	22,492 91	52,970 26
"A" Framing.....	36,538 36	12,040 48	48,578 84
Rafting.....	33,494 04	10,839 87	44,333 91
Truck Road Construction.....	33,680 89	10,092 88	43,773 77
Heat, Light, Power and Water.....	23,971 57	6,936 25	30,907 82
Workmen's Compensation Insurance and First Aid.....	7,523 97	21,334 31	28,858 28
Building Maintenance.....	22,148 09	5,523 54	27,671 63
Railroad Construction.....	19,106 34	1,608 49	20,714 83
Tractor Repairs.....	9,833 80	9,000 69	18,834 49
Blacksmith Shop.....	12,740 80	5,522 30	18,263 10
Roads Maintenance.....	15,389 37	40 81	15,430 18
Sawmill Operation.....	11,465 56	863 16	12,328 72
Tractor Road Construction.....	10,018 70	1,028 99	11,047 69
Speeders and Delivery Trucks Operation.....	5,641 85	3,926 73	9,568 58
Cruising and Survey.....	9,349 55	80 37	9,429 92
Camp Expense.....	3,089 30	4,311 68	7,400 98
Fire Fighting.....	4,657 31	.....	4,657 31
Shovel Repairs.....	2,853 68	634 10	3,487 78
Scow Maintenance.....	1,098 86	2 05	1,100 91
Fire Protection.....	48 77	995 15	1,043 92
Camp Office Expense.....	.....	880 47	880 47
Campsite Expense.....	366 39	15 40	381 79
	<u>\$ 730,961 19</u>	<u>\$ 248,826 64</u>	<u>979,787 83</u>
Rental of Machinery and Equipment.....			44,718 23
Transportation.....			28,431 95
Sales Tax on Lumber cut for use in Operations.....			10,717 50
Cookhouse (net loss).....			101,075 11
Beds (net loss).....			7,855 64
Logs used in Operations.....			7,587 01
Store (net profit).....			1,621 01
House Rents collected.....			1,397 25
Total, per Operating Statement.....			<u>\$ 1,161,980 99</u>

EXHIBIT "A"

Capital Assets held in trust for the Crown as at March 31, 1945

Land.....	500 00
Camp Buildings.....	173,027 01
Logging Machinery.....	340,221 56
Sawmill Machinery.....	11,156 89
Logging Tools, Blocks and Equipment.....	144,613 97
Camp Equipment.....	37,289 54
Railroad Steel.....	96,822 12
Railroad Equipment.....	99,683 69
Motor Vessels.....	88,833 50
Motor Trucks.....	11,790 30
Scows.....	2,000 00
Office Furniture and Equipment.....	4,754 99
Hospital Equipment.....	1,713 32
Total.....	<u>\$ 1,012,406 89</u>

ALLIED WAR SUPPLIES CORPORATION

Balance Sheet as at March 31, 1945

ASSETS		LIABILITIES	
Cash on Hand.....	356 91	Bank Overdraft (net).....	43,404 09
Accounts Receivable— Department of Munitions and Supply (salaries and expenses of certain Departmental offices in Montreal).....	23,596 96	Bank Loan—re bonds acquired in connection with employees' Victory Loan subscriptions—(secured by Dominion of Canada Bonds).....	3,060 00
Government-owned munitions projects (sundry pur- chases and expenses, including operation of proof- ing trucks).....	17,523 35	Accounts Payable.....	1,233 85
Sundry.....	930 48		
Advances and Deposits.....	42,050 79		
Dominion of Canada Bonds, held in trust for employees	1,266 11		
Deduct—Employees' deposits applicable thereto....	2,053 17		
Dominion of Canada— Administrative expenses for the year ended March 31, 1945 (Schedule "A").....	468,501 80		
Deduct—Advances.....	466,530 84		
	1,970 96		
	<u>\$ 47,697 94</u>		<u>\$ 47,697 94</u>

NOTES:

The functions of the Corporation are supervisory, and the expenditures incurred by the Government-owned munitions projects under its supervision are not recorded in its accounts.

As at March 31, 1945, the Corporation had in its charge, Crown-owned office furniture and equipment with a cost valuation of \$45,651.33.

Approved on behalf of the Board.

H. CRABTREE,
Director.

CHAS. A. DUNNING,
Director.

WATSON SELLAR,
Auditor General.

I have examined the accounts of Allied War Supplies Corporation for the year ended March 31, 1945, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at March 31, 1945, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

SCHEDULE "A"

ALLIED WAR SUPPLIES CORPORATION—Concluded

Administrative Expenses for the year ended March 31, 1945

Salaries.....	374,362 59
Rent, Light and Water.....	26,743 76
Travelling Expenses.....	24,410 20
Telephone and Telegraph.....	18,851 52
Office Supplies.....	7,791 02
Print Room Supplies.....	4,685 99
Office Services and Maintenance.....	4,644 81
Postage and Excise.....	2,836 08
Unemployment Insurance.....	1,814 58
Audit Fees.....	875 00
Miscellaneous.....	1,486 25
Total, applied against Dominion of Canada Advances.....	<u>\$ 468,501 80</u>

NOTE: Included in the above statement are the salaries and expenses of the Montreal Office of the Director General of Chemicals and Explosives, Department of Munitions and Supply, amounting to \$80,117.67.

ATLAS PLANT EXTENSION LIMITED

Balance Sheet as at May 31, 1945

ASSETS		LIABILITIES	
Account Receivable—Department of Munitions and Supply.....	110,234 53	Bank Overdraft.....	110,216 53
Dominion of Canada—		Accrued Liabilities.....	200 00
Balance resulting from the transfer of funds....	66,427 73	Share Capital—	
Deduct—Net credit arising from: interest on Dominion of Canada Bonds, \$54,524.48; Profit on Bonds Sold, \$14,025 00; less Administrative expenses for the period from April 1, 1944 to May 31, 1945, \$2,321.75....	66,227 73	Authorized: 1,000 shares of no par value Issued: 18 shares, fully paid	18 00
	200 00		
	<u>\$ 110,434 53</u>		<u>\$ 110,434 53</u>

NOTE:

The assets were taken over and the liabilities assumed by the Department of Munitions and Supply as at May 31, 1945, and the Company ceased to carry on business as of that date.

Approved on behalf of the Board.

JOHN R. READ,
Director.
J. G. MORROW,
Director.

I have examined the accounts of Atlas Plant Extension Limited for the period from April 1, 1944 to May 31, 1945, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at May 31, 1945, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

EXHIBIT "A"

ATLAS PLANT EXTENSION LIMITED—*Concluded*("CAPITAL ASSISTANCE" TRUST ACCOUNT *re* ATLAS STEELS LIMITED)

Disbursements to May 31, 1945, on behalf of the Department of Munitions and Supply

<u>"Capital Assistance" Project</u>	<u>Disbursements to March 31, 1944</u>	<u>Disbursements April 1, 1944 to May 31, 1945</u>	<u>Total</u>
40 m.m. Bofors A.A. and 2 pdr. Barrel Forgings—			
Crown Title.....	577,232 75	.....	577,232 75
Atlas Steels Limited Title.....	38,894 27	.....	38,894 27
	616,127 02		616,127 02
6 pdr. and 12 pdr. Barrel, Breech Ring and Breech Block Forgings—			
Crown Title.....	819,716 63	.....	819,716 63
Atlas Steels Limited Title.....	670,579 25	.....	670,579 25
	1,490,295 88		1,490,295 88
3·7 A.A. Jacket, Breech Block and Breech Bracket Forgings—			
Crown Title.....	48,506 24	.....	48,506 24
Atlas Steels Limited Title.....	61,963 02	.....	61,963 02
	110,469 26		110,469 26
Additional Ingot Steel Capacity—			
Atlas Steels Limited Title.....	2,569,354 84	1,083 01	2,570,437 85
Bullet Core Steel—			
Atlas Steels Limited Title.....	545,689 82	7,620 00	553,309 82
Small Arms Program Steels—			
Atlas Steels Limited Title.....	2,343,451 27	98,398 79	2,441,850 06
Additional Ordnance Program Facilities—			
Crown Title.....	425,833 27	7,521 71	433,354 98
Atlas Steels Limited Title.....	1,788,229 65	31,074 15	1,819,303 80
	2,214,062 92	38,595 86	2,252,658 78
Totals—			
Crown Title.....	1,871,288 89	7,521 71	1,878,810 60
Atlas Steels Limited Title.....	8,018,162 12	138,175 95	8,156,338 07
	<u>\$ 9,889,451 01</u>	<u>\$ 145,697 66</u>	<u>\$10,035,148 67</u>

CITADEL MERCHANDISING CO. LIMITED

Balance Sheet as at March 31, 1945

ASSETS		LIABILITIES
Cash on Hand.....		
Accounts Receivable.....	46,275 23	
Deduct—Reserve for Doubtful Accounts.....	<u>7,683 58</u>	
Advances to Dealers and Manufacturers, in connection with orders placed for machine tools.....		
Dominion of Canada—Advances account debit balance ("A").....		
		1,979 78
		Bank Overdraft (Net).....
		284,514 74
		Accounts Payable.....
	38,591 65	Receiver General of Canada—
		Employees' Income Tax.....
	30,876 32	2,652 00
		Employees War Savings.....
		<u>1,722 48</u>
	287,314 55	Share Capital—
		Authorized: 1,000 shares of no par value
		Issued:
		13 shares, fully paid.....
		13 00
	<u>\$ 358,762 30</u>	<u>\$ 358,762 30</u>

NOTE:

As at March 31, 1945, the company had in its charge, Crown-owned capital assets with a book value of \$1,603,306.07 (Exhibit "A").

Approved on behalf of the Board,

THOMAS ARNOLD, *Director*
C. E. GRAVEL, *Director.*

I have examined the accounts of Citadel Merchandising Co. Limited for the year ended March 31, 1945, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1945, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

SCHEDULE "A"

CITADEL MERCHANDISING CO. LIMITED—Continued

Dominion of Canada Advances Account for the year ended March 31, 1945

Balance (debit) as at April 1, 1944.....	654,724 13
Add—	
Advances Received.....	3,106,229 32
Other Credits—	
Rental of machine tools.....	447,104 11
Refunds received in adjustment of purchase prices of machine tools.....	196,325 71
Proceeds from sale of machine tools.....	5,322 38
	<u>648,752 20</u>
	3,754,981 52
	<u>3,100,257 39</u>
Deduct—	
Expenditures for machine tools acquired on behalf of the Crown.....	2,744,772 13
Administrative and Warehouse expenses and Special Outlays (Schedule "B")..	373,532 26
Other Charges—	
Transportation, handling and reconditioning costs in respect of machine tools sold or transferred on behalf of the Crown.....	57,628 37
Adjustments (net) in respect of assets and liabilities taken over from Machinery Service Limited.....	7,045 63
Cancellation charges in respect of machine tools ordered....	6,660 56
Provision for doubtful accounts receivable.....	4,336 15
Customs fees, etc.....	505 19
Loss (net) on sale of machine tools purchased by Company..	262 12
	<u>76,438 02</u>
	3,194,742 41
	<u>94,485 02</u>
Deduct— Expenditures incurred (from inception to March 31, 1945) in the acquisition of Crown-owned capital assets for use by the Company.....	192,829 53
Balance (debit) as at March 31, 1945, per Balance Sheet.....	<u>\$ 287,314 55</u>

CITADEL MERCHANDISING CO. LIMITED—*Concluded*Administrative and Warehouse Expenses and Special Outlays for the year ended
March 31, 1945

Administrative Expenses—

Salaries.....	110,958 89	
Travelling.....	10,774 26	
Rent, Light and Water.....	8,699 28	
Rental of Mechanical Accounting Equipment.....	6,653 00	
Audit Fees.....	5,000 00	
Printing, Stationery and Office Supplies.....	4,575 11	
Telephone and Telegraph.....	2,563 09	
Unemployment Insurance.....	1,247 18	
Executives' Expenses.....	1,225 79	
Postage and Excise.....	854 01	
Miscellaneous.....	2,114 37	
		154,664 98

Warehouse Expenses—

Salaries and Wages.....	83,638 79	
Heat, Light and Power.....	17,545 92	
Maintenance Expenses, etc.....	6,464 26	
Rentals.....	5,002 55	
Lumber, etc.....	4,032 23	
Repairs.....	2,735 53	
Travelling.....	2,320 32	
Telephone.....	1,449 37	
Miscellaneous.....	937 33	
		124,126 30

Special Outlays (Salaries and expenses of agencies of the Department of Munitions and Supply)—

Machine Tool War Service Committee.....	73,871 21	
Priorities Division.....	10,968 54	
Bolt and Screw War Service Bureau.....	6,645 12	
Drop Forge War Service Committee.....	3,256 11	
		94,740 98

Total, applied against Dominion of Canada Advances (Schedule "A").....\$ 373,532 26

EXHIBIT "A"

Capital Assets held in trust for the Crown as at March 31, 1945

In use by the Company (including \$200,674.16 for assets previously in the charge of Machinery Service Limited)—

Land.....	26,761 00	
Warehouse Buildings.....	291,680 17	
Boiler House (with equipment).....	13,203 13	
Railway Siding, Roads, Sidewalks and Fences.....	8,460 26	
Power Line.....	250 00	
Automobile and Tractor.....	3,659 26	
Warehouse Equipment.....	22,161 84	
Office Furniture and Equipment.....	25,076 00	
		391 251 66

Held for disposal on behalf of the Department of Munitions and Supply—

Machine tools and miscellaneous equipment.....	1,121,872 66	
Hostel Buildings (previously in use by employees of Machinery Service Limited).....	90,181 75	
		1,212,054 41

Total.....\$ 1,603,306 07

CUTTING TOOLS AND GAUGES LIMITED

Balance Sheet as at January 31, 1945

ASSETS		LIABILITIES	
Accounts Receivable.....	43,966 25	Bank Overdraft.....	115,095 69
Advances in connection with purchases of gauges delivered to inspection laboratories, for inspection and acceptance in accordance with governing agreements.....	24,785 47	Accounts Payable and Accrued Liabilities.....	5,284 24
Dominion of Canada— Portion of administrative expenses applicable to services rendered by the Company in the procurement of gauges and cutting tools....	84,823 14	Share Capital— Authorized: 1,000 shares of no par value Issued: 30 shares, fully paid.....	30 00
Deduct—Advances.....	33,164 93	Surplus— Balance as at April 1, 1944.....	21,732 12
		Add—Net Profit for the period from April 1, 1944 to January 31, 1945, per Operating Statement.....	40,947 55
			62,679 67
		Deduct—Dividend declared and paid, as of January 31, 1945, to the Minister of Munitions and Supply in trust for His Majesty the King in right of Canada.....	62,679 67
			<u>\$ 120,409 93</u>

NOTE:

The assets were taken over and the liabilities assumed by the Department of Munitions and Supply as at January 31, 1945, and the Company ceased to carry on business as of that date.

Approved on behalf of the Board.

A. L. AINSWORTH,
Director.
L. F. WINCHELL,
Director.

I have examined the accounts of Cutting Tools and Gauges Limited for the period from April 1, 1944 to January 31, 1945, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at January 31, 1945, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

CUTTING TOOLS AND GAUGES LIMITED—Concluded

Operating Statement for the period from April 1, 1944 to January 31, 1945

Gross Income from service charges and sales of reprocessed cutting tools.....		144,142 04
<i>Add—</i>		
Gross profit on sales of surplus cutting tools.....	60,807 18	
Gross profit on sundry sales.....	729 85	
		61,537 03
<i>Deduct—</i>		205,679 07
Inventory of Work in Process as at April 1, 1944.....	12,212 80	
Direct Labour.....	37,140 10	
Materials Used.....	1,024 96	
Factory Overhead Expenses (Schedule "A").....	78,606 08	
<i>Administrative Expenses—</i>		
Salaries.....	87,623 44	
Printing, Stationery and Office Supplies.....	3,643 59	
Service Charges—John Inglis Co. Limited.....	3,500 00	
Postage and Excise.....	2,729 31	
Telephone and Telegraph.....	2,530 27	
Travelling.....	2,047 23	
Rental of Mechanical Accounting Equipment.....	1,815 00	
Janitor Service.....	1,600 00	
Workmen's Compensation Insurance.....	1,564 47	
Audit Fees.....	4,200 00	
Legal Fees.....	600 97	
Unemployment Insurance.....	542 29	
Miscellaneous.....	1,780 87	
	114,177 44	
Gauge Rectification Charges non-recoverable.....	4,978 22	
Cash Discounts on Sales.....	3,163 91	
Cash Discounts on Purchases.....	1,201 21	
Sundry adjustments applicable to previous years.....	547 64	
	120,570 72	
<i>Less—</i> Portion applicable to services rendered by the Company in the procurement of gauges and cutting tools (applied against Dominion of Canada Advances).....	84,823 14	
	35,747 58	164,731 52
Net Profit for Period.....	\$	40,947 55

SCHEDULE "A"

Factory Overhead Expenses for the period from April 1, 1944 to January 31, 1945

<i>Salaries and Wages—</i>		
Supervision.....	12,895 58	
Receiving and Shipping.....	10,850 98	
Inspection.....	5,300 22	
		29,046 78
Incentive Bonus.....		10,068 77
Vacation Wages.....		2,452 40
Maintenance of Machinery and Equipment—wages and supplies.....		7,977 53
Abrasive Supplies and Operating Materials.....		5,456 64
Plant Protection.....		4,000 00
Defective Workmanship—labour and material cost.....		2,663 28
Janitor Service.....		2,480 40
Lost Time.....		2,270 70
Fixtures and Gauges.....		2,063 25
Moving of Plant.....		1,821 17
Light and Power.....		1,800 57
Workmen's Compensation Insurance.....		1,591 87
Sundry Operating and Packing Supplies.....		1,341 99
Freight and Express.....		1,213 48
Unemployment Insurance.....		467 76
Welding Preparation—wages.....		447 18
Miscellaneous.....		1,442 31
Total, per Operating Statement.....	\$	78,606 08

DEFENCE COMMUNICATIONS LIMITED

Balance Sheet as at June 30, 1945

ASSETS		LIABILITIES	
Accounts Receivable— Department of National Defence for Air.....	65,214 89	Bank Overdraft.....	102,974 82
Sundry.....	837 12	Accounts Payable and Accrued Liabilities.....	4,216 80
	<u>66,052 01</u>	Share Capital— Authorized: 1,000 shares of no par value Issued: 32 shares, fully paid.....	32 00
Dominion of Canada— Administrative Expenses for the period from April 1, 1944 to June 30, 1945 (Schedule "A") Deduct—Advances.....	147,591 13 106,419 52		
	<u>41,171 61</u>		
	<u>\$ 107,223 62</u>		<u>\$ 107,223 62</u>

Note:

The assets were taken over and the liabilities assumed by the Department of Munitions and Supply as at June 30, 1945, and the Company ceased to carry on business as of that date.

Approved on behalf of the Board.

R. A. C. HENRY,
Director.
H. M. LONG,
Director.

I have examined the accounts of Defence Communications Limited for the period from April 1, 1944 to June 30, 1945, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at June 30, 1945, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

DEFENCE COMMUNICATIONS LIMITED—Continued
Administrative Expenses for the period from April 1, 1944 to June 30, 1945

Salaries.....	77,357 28
Travelling and Living Expenses.....	31,847 85
Rent, Light and Water.....	7,331 06
Telephone and Telegraph.....	6,919 61
Consultants' Fees and Expenses.....	6,641 67
Automobile Operating Expenses.....	2,958 32
Watchmen's Wages.....	2,347 67
Blue Prints, Graphs, etc.....	1,975 67
Express, Freight and Cartage.....	1,928 81
Engineering Supplies.....	1,882 34
Legal Fees.....	1,799 28
Reconditioning Material.....	1,443 30
Audit Fees.....	950 00
Stationery and Office Supplies.....	551 17
Postage and Excise.....	444 23
Unemployment Insurance.....	160 61
Miscellaneous.....	1,052 26
Total, applied against Dominion of Canada Advances.....	\$ 147,591 13

EXHIBIT "A"

**Capital Expenditures incurred on Communications Projects, on behalf of the Department of
Munitions and Supply, from inception to June 30, 1945**

OUTSIDE PROJECTS

Truro, N.S. to Yarmouth, N.S. 9 voice channels.....	45,179 08
Truro, N.S. to Sydney, N.S. 13 voice channels.....	80,037 26
Halifax, N.S. to Truro, N.S. 48 voice channels.....	283,805 94
Saint John, N.B. to Pennfield, N.B. 8 voice channels.....	16,980 27
Halifax, N.S. to Dartmouth, N.S. Installation of loading equipment.....	1,117 88
Truro, N.S. to Sackville, N.B. 8 voice channels.....	35,758 05
Sydney, N.S. to New Waterford, N.S. 3 voice channels.....	34,192 34
Sydney, N.S. to Sydney Airport 12 circuits.....	
Cape North, N.S. 8 voice channels and 1 power supply circuit.....	18,065 31
Truro, N.S. to Maitland, N.S. 2 voice channels and submarine cable facilities.....	43,499 31
New Waterford, N.S. Erection of buildings and antennae for the New Waterford Radio Terminal.....	17,951 41
Cape North, N.S. Erection of buildings and antennae for the Cape North Radio Terminal, improvement of road, and construction of water supply system.....	121,486 19
Cape Ray, Nfld. Erection of buildings and pole line, construction of water supply system, improvement of road, and construction of road from the Radio Site to R.C.A.F. Station No. 77.....	294,374 85
Shelburne, N.S. to Baccaro Point, N.S. 1 voice channel.....	16,192 95
Prince Edward Island 3 voice channels between the mainland and points on Prince Edward Island.....	10,700 50
Truro, N.S. to Debert, N.S. Establishment of an emergency headquarters at Debert, and facilities between Truro and Debert for the rerouting of circuits.....	40,321 07
Truro, N.S. to Deming, N.S. 1 voice channel.....	1,684 39
Truro, N.S. to Gaspé, P.Q. 3 voice and 2 teletype circuits.....	199,245 97
Moncton, N.B. to Coverdale, N.B. 1 voice channel for extension beyond Moncton, a number of voice channels for local use, and 1 teletype channel between Moncton and Coverdale.....	3,034 18
Gaspé, P.Q. to Frequency Modulation Station 4 voice channels and type "H" Carrier.....	26,406 77
Port Aux Basques, Nfld. to R.C.A.F. Station No. 32 Pole line and 2 voice circuits.....	3,644 81
Dartmouth, N.S. 6 voice channels between Dartmouth Sector and Fixer Station locations at Ship Harbour, Mahone Bay, Wolfville and North River.....	5,957 74

DEFENCE COMMUNICATIONS LIMITED—*Concluded*

Yarmouth, N.S.	
Construction of cable network connecting various R.C.A.F. Establishments.....	20,914 29
Yarmouth, N.S. Sector	
Construction of plant extensions to Fixer Station locations.....	5,272 83
Sydney, N.S. Sector	
Construction of plant extensions to Fixer Station locations.....	2,151 35
Digby, N.S. to Deep Brook, N.S.	
3 voice channels.....	5,833 90
Anticosti Island	
1 voice channel between Vaureal and Salmon River, and construction of small hut for use as observation post.....	2,904 10
Moncton, N.B. to Scoudouc, N.B.	
1 voice channel.....	222 93

INSIDE PROJECTS

Installation of Central Office Equipment to provide for the following:

Halifax, N.S. to Yarmouth, N.S.	
3 voice channels.....	45,446 66
Dartmouth, N.S. to Mahone Bay, N.S.	
1 voice channel.....	4,442 93
Halifax, N.S. to Deep Brook, N.S.	
1 voice channel.....	7,552 13
Truro, N.S. to Yarmouth, N.S.	
9 voice channels.....	133,952 91
Halifax, N.S. to Truro, N.S.	
48 type V-1 telephone repeaters.....	85,057 92
Truro, N.S.	
Installation of power plant equipment.....	56,820 57
Truro, N.S. to Sydney, N.S.	
12 voice channels.....	148,640 49
Sydney, N.S. to Louisbourg, N.S.	
1 voice channel.....	4,296 59
Truro, N.S. to Deming, N.S.	
1 voice channel.....	7,675 80
Sydney, N.S. to Johnstown, N.S.	
1 voice channel.....	4,214 04
Truro, N.S. to Charlottetown, P.E.I.	
3 voice channels.....	41,331 63
Truro, N.S. to Saint John, N.B.	
6 voice channels.....	76,002 34
Sydney, N.S. to Cape Ray, Nfld.	
3 voice channels.....	262,105 12
Pennfield, N.B. to McAdam, N.B.	
1 voice channel.....	6,349 61
Halifax, N.S. to Saguenay, P.Q.	
2 voice channels.....	106,000 85
Halifax, N.S. to Shelburne, N.S.	
1 voice channel.....	3,709 92
Saint John, N.B. to Pennfield, N.B.	
8 voice channels.....	13,076 22
Pennfield, N.B. to Gagetown, N.B.	
1 voice channel.....	5,661 95
Bathurst, N.B. to Gaspé, P.Q.	
1 voice channel.....	5,749 17
Halifax, N.S. to Campbellton, N.B. to Gaspé, P.Q.	
3 voice channels.....	56,420 97
Shelburne, N.S. to Baccaro Pt., N.S.	
1 voice channel.....	8,711 94
Halifax, N.S.	
Switching various Navy teletype circuits.....	11,692 42
Halifax, N.S. to Moncton, N.B.	
3 voice channels.....	30,120 62
Halifax, N.S. to Shelburne, N.S. to Crescent Beach, N.S.	
1 teletype circuit.....	4,387 69
Windsor, N.S. to Middleton, N.S.	
1 voice channel.....	5,460 13
Halifax, N.S. to Quoddy, N.S.	
1 teletype circuit.....	2,049 32
Debert, N.S. to Saint John, N.B.	
1 teletype circuit.....	3,768 54
Windsor, N.S. to Wolfville, N.S.	
1 voice channel.....	4,698 82
General	
Test equipment turned over to R.C.A.F. for use in connection with inside projects.....	18,817 35
Total.....	\$ 2,501,150 32

NOTE: Included in the amounts shown for inside projects in the above statement are charges, at current market prices, for communications equipment used for the several projects from a bulk shipment of equipment received from the United States Government, although the Company was not called upon to make any payment in respect thereof.

ELDORADO MINING AND REFINING

Balance Sheet as at December 31, 1944

ASSETS		LIABILITIES	
Current Assets—		Current Liabilities—	
Cash on Hand.....	1,178 68	Bank Overdraft (Net).....	1,282,750 33
Accounts Receivable.....	791,915 40	Accounts Payable and Accrued Liabilities... ..	1,412,195 76
Customs Duty Drawback (estimated).....	65,000 00	Receiver General of Canada—	
Inventories, at estimated cost, as certified by the Management—		Employees' Income Tax.....	65,359 45
Radium in Ore Concentrates.....	978,508 23	Sales Tax.....	1,867 35
Radium in Process of Refining.....	67,435 12	Employees' War Savings Certificates.....	201 00
Refined Radium (including \$282,473.05 on rental and loan).....	408,932 55	Employees' deposits in respect of Victory Loan subscriptions.....	67,427 80
Custom Refining Costs (in process).....	1,454,875 90	Reserve for Income and Excess Profits Taxes.....	52,505 37
Prepaid Expenses—	210,593 64		394,177 02
Inventories of Operating Supplies.....	1,665,469 54		
Unexpired Insurance, etc....		Dominion of Canada—Advances.....	3,209,056 28
			5,271,812 10
		Surplus—Net profit for the period from January 28, 1944, the date of incorporation, to December 31, 1944, per Operating Statement.....	126,474 87

Marketable Mining Stocks, at cost (market value, \$20,017.50) ..	3,549,915 89
Investment in shares of Northern Transportation Company Limited (wholly-owned subsidiary), at book equity as at December 31, 1943, per certified Balance Sheet.....	17,947 50
Advances to Northern Transportation Company Limited.....	159,147 36
Refundable Portion of Excess Profits Tax (including \$70,000 with respect to predecessor Company).....	806,458 00
Non-marketable Mining Stocks and Non-operative Mining Claims, at nominal values.....	75,744 14
Capital Assets, at cost or appraised values as at January 28, 1944, with subsequent additions at cost (Schedule "A").....	7 00
Less Reserves for Depreciation (Schedule "A").....	
	2,109,923 59
	336,791 60
Deferred Charges—	
Mine Development Expenses Unamortized...	1,773,131 99
Exploration Expenses Unamortized	263,401 03

Capital Deficit (Schedule "B").....

6,645,752 91
1,961,590 34\$ 8,607,343 25\$ 8,607,343 25

NOTE: Order in council P.C. 3329 of May 7, 1945, recites that prior to the acquisition by His Majesty of all the shares of the capital stock of the predecessor Company, Eldorado Mining and Refining Limited, that Company had entered into certain agreements relating to the sale or other disposition of its products, respecting which agreements there is reason to suppose that there have been irregularities. The Order empowers the Minister of Munitions and Supply to cause an inquiry to be made into and concerning any or all matters relating to the affairs of Eldorado Mining and Refining Limited and the present Corporation (including matters relating to any sales or sales agency agreements entered into). The inquiry is now in progress and it may be established, as a result, that amounts are recoverable by the Corporation by reason of irregular transactions which may be found to have taken place.

Approved on behalf of the Board.

G. A. LABINE,
*Director.*R. T. BIRKS,
Director.

I have examined the accounts of Eldorado Mining and Refining for the period from January 28, 1944, the date of incorporation, to December 31, 1944, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet, subject to the observation contained in the footnote thereto, is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at December 31, 1944, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

WATSON SELLAR,
Auditor General.

ELDORADO MINING AND REFINING—Continued

Operating Statement for the period from January 28, 1944, the date of incorporation, to December 31, 1944

Revenues—

Sales of Ore Concentrates.....	768,096 29	
Sales of Radium.....	476,501 60	
Custom Refining.....	1,355,872 29	
Radium Rentals.....	15,350 14	
		2,615,820 32

Deduct:

Radium in ore concentrates, in process and refined, together with custom refining costs (in process) as at January 28, 1944.....	1,409,185 11	
Mining and Concentrating Expenses (Schedule "C").....	1,027,148 21	
Transportation of Ore Concentrates.....	112,361 36	
Refining Expenses (Schedule "D").....	1,235,294 46	

Selling Expenses—

Sales Commissions.....	54,704 27	
Advertising.....	20,559 70	
Sales Promotion.....	19,051 83	
Insurance on Refined Radium.....	5,737 86	
Miscellaneous.....	7,671 56	
		107,725 22

Administrative Expenses—

Salaries.....	36,887 24	
Office Rent.....	4,488 77	
Employees' Group Insurance.....	3,746 32	
Travelling.....	3,448 09	
Telephone and Telegraph.....	2,075 13	
Directors' Fees.....	2,062 50	
Stationery and Office Supplies.....	1,382 27	
Depreciation (Office Furniture and Equipment, \$201.02; Service Automobile, \$232.08).....	433 10	
Miscellaneous.....	6,157 74	
	60,681 16	

Less: Charge to Northern Transportation Company Limited.....	2,500 00	
--	----------	--

58,181 16

3,949,895 52

Less: Radium in ore concentrates, in process and refined, together with custom refining costs (in process) as at December 31, 1944.....	1,665,469 54	
		2,284,425 98

Operating Profit..... 331,394 34

Add or Deduct—

Cash Discounts.....	2,037 46	
Miscellaneous Revenues.....	4,379 93	
Interest and Bank Charges.....	6,779 42	
Provision for accrued radium production deficiency, in respect of contract guarantee.....	101,093 19	
		101,455 22

229,939 12

Deduct: Provision for Income and Excess Profits Taxes (less \$5,744.14 for refundable portion of Excess Profits Tax).....	103,464 25	
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Net Profit for Period.....\$ 126,474 87

SCHEDULE "A"

ELDORADO MINING AND REFINING—Continued

Capital Assets as at December 31, 1944

	Gross Book Values	Reserves for Depreciation	Net Book Values
Mining Claims (Great Bear Lake).....	304,423 08*		304,423 08
Land.....	5,000 15*		5,000 15
Buildings—			
Mine.....	332,982 59†	58,978 94	274,003 65
Refinery.....	260,468 31†	18,164 07	242,304 24
	593,450 90	77,143 01	516,307 89
Machinery and Equipment—			
Mine.....	572,908 27†	112,757 82	460,150 45
Refinery.....	467,777 33†	104,992 70	362,784 63
	1,040,685 60	217,750 52	822,935 08
Aeroplanes.....	140,870 27†	38,013 15	102,857 12
Laboratory Equipment.....	13,435 84†	2,559 26	10,876 58
Office Furniture and Equipment—			
Head Office.....	2,196 20†	201 02	1,995 18
Refinery.....	8,593 79†	892 56	7,701 23
	10,789 99	1,093 58	9,696 41
Service Automobile.....	1,267 76†	232 08	1,035 68
Totals, per Balance Sheet.....	\$ 2,109,923 59	\$ 336,791 60	\$ 1,773,131 99

* Cost.

† Appraised Value.

SCHEDULE "B"

Capital Deficit Account as at December 31, 1944

Charge representing the difference between the liability of \$5,271,812.10 undertaken to the Crown (in respect of its acquisition of the shares of the predecessor Company, Eldorado Mining and Refining Limited) and the book value of \$4,496,870.76 of the net assets of that Company as at January 28, 1944.....	774,941 34
Charges and credits arising from the revaluation of the following assets of the predecessor Company as at January 28, 1944—	
Inventories.....	222,991 50
Marketable Mining Stocks.....	29,572 50
Investment in shares of Northern Transportation Company Limited.....	71,647 36
Non-marketable Mining Stocks and Non-operative Mining Claims.....	1,521,999 00
Deferred Development Expenses re Non-operative Mining Claims (written off).....	177,746 27
Capital Assets.....	474,435 96
Sundry Charges (Net).....	1,926 27
	962,169 22
Charge arising from the adjustment of Accounts Payable and Accrued Liabilities of the predecessor Company as at January 28, 1944.....	224,479 78
Total, per Balance Sheet.....	\$ 1,961,590 34

SCHEDULE "C"

ELDORADO MINING AND REFINING—Concluded

Mining and Concentrating Expenses for the period from January 28, 1944, the date of incorporation, to December 31, 1944

Management Salaries and Expenses.....	14,303 64
Stoping and Current Development.....	313,598 86
Cookhouse Operating Expenses.....	192,572 47
Mill Concentrating.....	128,214 97
Transportation of Employees.....	96,205 51
Development Expenses amortized.....	54,554 29
Mine Office Salaries and Expenses.....	28,347 45
Fire Protection and Insurance.....	15,864 45
Depreciation—	
Buildings.....	58,978 94
Machinery and Equipment.....	112,757 82
	<hr/>
	171,736 76
Miscellaneous (Net).....	11,749 81
Total, per Operating Statement.....	<hr/> <u>\$ 1,027,148 21</u>

NOTE.—Depreciation on aeroplanes for the period, amounting to \$38,013.15, was distributed against various mining and concentrating expense accounts and Exploration Expenses Account, together with a charge to Northern Transportation Company Limited.

SCHEDULE "D"

Refining Expenses for the period from January 28, 1944, the date of incorporation, to December 31, 1944

Operating Salaries and Wages.....	303,533 82
Chemicals.....	379,030 67
Repairs and Maintenance.....	82,777 60
Fuel, Power and Water.....	75,561 47
Refinery Office Salaries and Expenses.....	55,525 83
Operating Supplies.....	40,168 97
Plant Security.....	22,705 81
Shipping Expenses.....	21,408 51
Certification of Products.....	14,346 84
Depreciation—	
Buildings.....	18,164 07
Machinery and Equipment.....	104,992 70
Laboratory Equipment.....	2,559 26
Office Furniture and Equipment.....	892 56
	<hr/>
	126,608 59
Miscellaneous.....	35,158 59
	<hr/>
	1,156,826 70
Refining Fees of Sub-Contractor.....	78,467 76
Total, per Operating Statement.....	<hr/> <u>\$ 1,235,294 46</u>

NORTHERN TRANSPORTATION COMPANY LIMITED

Balance Sheet as at December 31, 1944

ASSETS		LIABILITIES	
Current Assets—		Current Liabilities—	
Cash on Hand and at Bank.....	158,264 57	Accounts Payable and Accrued Liabilities.....	307,512 93
Accounts Receivable.....	141,574 55	Receiver General of Canada—	
Less: Reserve for Doubtful		Employees' Income Tax.....	1,323 23
Accounts.....	4,644 69	Unemployment Insurance.....	110 99
			1,434 22
Prepaid Expenses—		Deferred Credit—Unearned Freight.....	4,414 55
Inventories of Operating Sup-			
plies.....	34,171 95	Advances from Parent Company—Eldorado	
Unexpired Insurance, etc.....	25,024 09	Mining and Refining.....	313,361 70
			806,458 00
	59,196 04		
Refundable Portion of Excess Profits Tax.....		Share Capital—	
		Authorized: 2,500 shares of \$100 each.	
Capital Assets, at cost (Schedule "A").....	1,351,961 38	Issued: 1,520 shares, fully paid.....	152,000 00
Less: Reserves for Depreciation (Schedule "A")..	452,399 80		
		Surplus—	
		Balance as at January 1, 1944.....	66,794 63
		Add: Previous Year's Adjustments (Net).....	588 40
			67,383 03
		Deduct: Net Loss for the year ended December	
		31, 1944, per Operating Statement.....	22,403 41
Goodwill.....			44,979 62
	1,257,152 05		
	59,647 27		
	<u>\$ 1,316,799 32</u>		<u>\$ 1,316,799 32</u>

Approved on behalf of the Board,

G. A. LABINE,
Director.R. T. BIRKS,
Director.WATSON SELLAR,
Auditor General.

I have examined the accounts of Northern Transportation Company Limited for the year ended December 31, 1944, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at December 31, 1944, according to the best of my information and the explanations given to me and as shown by the books of the Company.

NORTHERN TRANSPORTATION COMPANY LIMITED—Concluded

Operating Statement for the year ended December 31, 1944

Revenues—			
Freight Earnings.....		1,053,110	47
Credit arising from transportation of Company's supplies.....		6,647	36
Miscellaneous.....		6,932	22
			1,066,690 05
Deduct:			
Operating Expenses—			
Salaries and Wages.....		372,138	36
Rental of Equipment.....		229,972	93
Repairs and Maintenance—Wages and Supplies.....		89,573	07
Fuel Oil.....		70,133	16
Transportation of Employees.....		46,891	90
Insurance.....		38,083	40
Messing Expenses.....		28,110	93
Workmen's Compensation, Employees' Group Insurance, etc.....		23,595	40
Cartage and Trucking.....		11,943	04
Property Taxes.....		3,931	13
Depreciation—			
Warehouses, Service Buildings and Equipment.....	12,789	25	
Boats and Barges.....	68,133	45	
Boats' Equipment.....	6,000	30	
Trucks and Tractors.....	21,016	88	
		107,939	88
Miscellaneous.....		10,100	12
		1,032,413	32
Administrative Expenses—			
Salaries.....	28,163	80	
Legal Fees.....	5,798	11	
Telephone and Telegraph.....	5,764	12	
Travelling.....	6,728	61	
Stationery and Office Supplies.....	3,533	99	
Service Charge by Eldorado Mining and Refining.....	2,500	00	
Office Rent.....	1,675	00	
Audit Fees.....	1,050	00	
Depreciation (Office Furniture and Equipment, \$521.34; Service Automobile, \$443.25).....	964	59	
Miscellaneous.....	1,841	87	
		58,020	09
			1,090,433 41
Operating Loss.....			23,743 36
Add or Deduct:			
Miscellaneous Revenues.....		3,996	18
Net gain on insured value of barge lost during year.....		4,587	86
Interest, Discount and Exchange.....		7,244	09
			1,339 95
Net Loss for Year.....			\$ 22,403 41

SCHEDULE "A"

Capital Assets as at December 31, 1944

	Cost	Reserves for Depreciation	Net Book Values
Land.....	12,900 00		12,900 00
Warehouses, Service Buildings and Equipment.....	127,892 95	34,165 54	93,727 41
Boats and Barges.....	1,026,623 14	371,276 47	655,346 67
Boats' Equipment.....	51,976 13	20,689 30	31,286 83
Trucks, Tractors and Service Automobile.....	87,355 78	24,474 95	62,880 83
Office Furniture and Equipment.....	5,213 38	1,793 54	3,419 84
	1,311,961 38	452,399 80	859,561 58
Portage Road Franchise, Land, and Warehouses, Service Buildings and Equipment (undistributed cost).....	40,000 00		40,000 00
Totals, per Balance Sheet.....	\$ 1,351,961 38	\$ 452,399 80	\$ 899,561 58

FEDERAL AIRCRAFT LIMITED

Balance Sheet as at March 31, 1945

ASSETS		LIABILITIES	
Cash on Hand.....	2,040 00	Bank Overdraft (Net).....	88,833 77
Accounts Receivable— General:		Accounts Payable and Accrued Liabilities— General.....	704,185 70
Department of National Defence for Air.....	710,571 61	Trust— <i>re</i> War Assets Corporation: Balance of proceeds of sales made under agency agree- ment (Schedule "A").....	54,368 05
Department of National Revenue (<i>re</i> sales tax adjustment).....	135,414 93		
Sundry.....	350,291 69		
	<u>1,196,278 23</u>	Reserve for outstanding liabilities (net) in respect of Anson Production Programme.....	758,553 75
Trust (<i>re</i> War Assets Corporation).....	54,368 05	Estimated liability to suppliers in respect of Anson contract termination claims.....	350,000 00
			1,585,100 00
Dominion of Canada Victory Bonds, held in trust for employees.....	1,250,646 28	Share Capital— Authorized: 1,000 shares of no par value Issued:	23 00
Deduct—Employees' deposits applicable thereto	14,349 06		
	<u>14,600 94</u>		
Dominion of Canada—Excess of charges (including \$1,585,100 estimated for Anson contract termi- nation claims outstanding, per contra) over advances received.....	1,515,223 30		
	<u>\$ 2,782,510 52</u>		<u>\$ 2,782,510 52</u>

NOTE:

As at March 31, 1945, the Company had in its charge, Crown-owned office furniture and equipment with a cost valuation of \$49,522.92.

Approved on behalf of the Board.

WM. A. NEWMAN,
Director.

D. H. MACFARLANE,
Director.

I have examined the accounts of Federal Aircraft Limited for the year ended March 31, 1945, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1945, according to the best of my information and the explanations given to me and as shown by the books of the Com-
pany.

WATSON SELLAR,
Auditor General.

FEDERAL AIRCRAFT LIMITED—Continued

Anson Airframe and Spare Wing Production Account for the year ended March 31, 1945

Work in Process as at April 1, 1944.....	9,381,562 96	
Add—Adjustment in respect of units delivered to March 31, 1944, cleared at interim billing prices which were in excess of cost (as subsequently determined).....	4,596,111 57	
	<u>13,977,674 53</u>	
Less—Contract termination charges included in production costs in previous year, charged to Department of Munitions and Supply.....	778,019 72	
		<u>13,199,654 81</u>
Add—		
Progress claims paid to contractors.....	3,198,951 96	
Materials supplied as "free issue" to contractors.....	2,481,713 56	
Administrative Expenses (Schedule "B").....	397,119 84	
Warehouse Expenses (Schedule "C").....	134,275 99	
Loss on sale of aircraft parts and materials rendered surplus to requirements by the reduction in the production programmes (exclusive of surplus parts and materials charged to Department of Munitions and Supply, at book value)	29,906 33	
Aircraft parts and materials scrapped at warehouse (book value, less sales proceeds).....	10,717 80	
Provision for Outstanding Liabilities (net).....	350,000 00	
Inventory Adjustments (net).....	3,916 64	
		<u>6,598,768 84</u>
		<u>19,798,423 65</u>
Deduct—		
Spares Handling Charges.....	361,967 38	
Special Purchase Rebates.....	292,674 27	
Cash Discounts, etc.....	17,398 60	
		<u>672,040 25</u>
		<u>19,126,383 40</u>
Deduct—Book value of aircraft parts and materials rendered surplus to requirements by the reduction in the production programmes (exclusive of surplus parts and materials sold) charged to Department of Munitions and Supply.....		<u>2,514,860 03</u>
Recorded cost of completed units delivered during year.....		<u>\$16,611,523 37</u>

NOTE: The Anson Production Programme was completed as at March 31, 1945.

SCHEDULE "A"

War Assets Corporation Agency Account for the period from August 28, 1944, the commencement of the agency arrangement, to March 31, 1945

Proceeds from Sales of surplus Aircraft Parts and Materials.....		898,017 18
Deduct—		
Charge for administrative expenses (Schedule "B").....	34,764 57	
Charge for warehouse expenses (Schedule "C").....	31,232 46	
		<u>65,997 03</u>
		<u>832,020 15</u>
Deduct—		
Remittances to the Corporation for collections made.....	712,336 62	
Accounts Receivable transferred to the Corporation.....	42,110 79	
Custodian's contra account transferred to the Corporation.....	23,204 69	
		<u>777,652 10</u>
Balance as at March 31, 1945, per Balance Sheet.....		<u>\$ 54,368 05</u>

SCHEDULE "B"

FEDERAL AIRCRAFT LIMITED—Concluded

Administrative Expenses for the year ended March 31, 1945

Salaries.....	534,313 05
Travelling and Living Expenses.....	94,772 51
Telephone and Telegraph.....	40,173 90
Rent, Light and Water and Alterations to Leasehold Premises.....	34,684 06
Blue Printing.....	15,015 79
Stationery and Office Supplies.....	13,967 46
Audit Fees Paid and Provided For.....	7,500 00
Postage and Excise.....	6,441 15
Anson Service Manual (Printing, etc.).....	5,839 62
Unemployment Insurance.....	2,764 23
Experimental Expenses.....	1,305 82
Miscellaneous.....	5,612 49
	<u>762,390 08</u>

Deduct—

Portion charged to Department of Munitions and Supply (Aircraft Production Supervision, \$262,079.87; Anson Contract Terminations, \$68,425.80).....	330,505 67
Portion charged to War Assets Corporation (Schedule "A").....	34,764 57
	<u>365,270 24</u>
Total, per Anson Airframe and Spare Wing Production Account.....	<u>\$ 397,119 84</u>

SCHEDULE "C"

Warehouse Expenses for the year ended March 31, 1945

Salaries and Wages.....	102,108 86
Freight and Cartage.....	26,516 86
Rent.....	24,077 76
Watchmen.....	9,656 38
Shipping Containers.....	6,520 08
Heat, Light, Power and Water.....	3,080 15
Protective Treatments.....	1,730 12
Telephone and Telegraph.....	1,458 21
Workmen's Compensation Insurance.....	1,162 26
Travelling and Living Expenses.....	993 10
Miscellaneous Warehouse Expenses.....	4,419 81
Storage and Handling (Purchased Services).....	17,446 42
	<u>199,170 01</u>
Less—Surplus tools, etc., charged to Department of Munitions and Supply.....	4,817 66
	<u>194,352 35</u>

Deduct—

Portion charged to War Assets Corporation (Schedule "A").....	31,232 46
Portion charged to Department of Munitions and Supply (Malton Stores Depot).....	28,843 90
	<u>60,076 36</u>
Total, per Anson Airframe and Spare Wing Production Account.....	<u>\$ 134,275 99</u>

EXHIBIT "A"

Summary of Stores Transactions for the year ended March 31, 1945

Inventory of Aircraft Parts and Materials as at April 1, 1944.....	5,237,683 43
Add—Parts and Materials received during year.....	9,352,319 20
	<u>14,590,002 63</u>

Deduct—

Deliveries to R.C.A.F. Establishments (billed to Department of National Defence for Air).....	5,113,476 50
Deliveries to contractors as "free issue" (charged to Anson Airframe and Spare Wing Production Account).....	2,481,713 56
Book value of surplus Parts and Materials sold.....	630,856 06
Book value of Parts and Materials scrapped at warehouse.....	14,732 76
Inventory Adjustments (net).....	3,916 64
	<u>8,236,862 24</u>

Balance, being book value of surplus parts and materials in stores, charged to Department of Munitions and Supply.....	<u>\$ 6,353,140 39</u>
--	------------------------

MACHINERY SERVICE LIMITED

Balance Sheet as at April 30, 1944

ASSETS		LIABILITIES	
Cash on Hand.....	4,051 23	Bank Overdraft.....	4,015 06
Accounts Receivable.....	42,150 78	Accounts Payable and Accrued Liabilities.....	1,807 25
Inventory of materials, at cost, as determined and certified by the Management.....	14,816 39	Dominion of Canada—Advances.....	119,166 62
Prepaid Expenses—		Share Capital—	
Inventory of Hostel Supplies.....	712 88	Authorized: 1,000 shares of no par value	
Unexpired Insurance.....	250 35	Issued: 30 shares, fully paid.....	30 00
	963 23		
Deficit—			
Balance as at April 1, 1944.....	61,981 63		
Add—Expenses for the period from April 1 to 30, 1944 (Schedule "A").....	54,246 55		
	8,790 75		
	63,037 30		
	\$ 125,018 93		\$ 125,018 93

NOTE: The assets were taken over and the liabilities assumed by Citadel Merchandising Co. Limited as at April 30, 1944, and the Company ceased to carry on business as of that date. The custody, administration and control of the Crown-owned capital assets in the Company's charge as at April 30, 1944, with a cost valuation of \$543,569.40 (Exhibit "A"), were transferred to Citadel Merchandising Co. Limited.

Approved on behalf of the Board.

THOMAS ARNOLD,
Director.
A. E. RUTHERFORD,
Director.

WATSON SELLAR,
Auditor General.

I have examined the accounts of Machinery Service Limited for the period from April 1 to 30, 1944, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at April 30, 1944, according to the best of my information and the explanations given to me and as shown by the books of the Company.

SCHEDULE "A"

MACHINERY SERVICE LIMITED—Concluded

Expenses for the period from April 1 to 30, 1944

Salaries and Wages.....	4,313 14
Heat, Light, Power and Water.....	1,773 83
Audit Fees (for the year ended March 31, 1944, and for period from April 1 to 30, 1944).....	1,350 00
Loss from Hostel Operations.....	425 41
Sundry Freight, Express, etc.....	355 77
Provision for Legal Expenses Applicable to Dissolution.....	300 00
Rent.....	100 00
Miscellaneous.....	172 60
Total, per Balance Sheet (added to Deficit).....	\$ 8,790 75

EXHIBIT "A"

Capital Assets held in Trust for the Crown as at April 30, 1944

Land.....	26,569 09
Plant Buildings.....	120,507 27
Machinery and Equipment.....	263,717 04
Employees' Hostel—	
Buildings.....	89,875 81
Furniture and Equipment.....	12,789 07
Kitchen Equipment and Utensils.....	1,079 80
Furnishings.....	579 71
	104,324 39
Boiler House (with equipment).....	13,203 13
Roads, Sidewalks and Fences.....	6,275 10
Office Furniture and Equipment.....	5,314 12
Automobile.....	1,800 00
Tractor (with equipment).....	1,859 26
Total.....	\$ 543,569 40

NOTE: The custody, administration and control of the capital assets shown in the above statement were transferred to Citadel Merchandising Co. Limited as at April 30, 1944.

MELBOURNE MERCHANDISING LIMITED

Balance Sheet as at March 31, 1945

ASSETS		LIABILITIES	
Cash on Hand and at Bank.....	59,252 60	Accounts Payable.....	938,382 99
Accounts Receivable.....	885,999 54	Dominion of Canada—Advances.....	10,247,609 65
United States customs duty drawback on wool exported for processing into tops and yarn, and for manufacture of socks (estimated).....	1,142,012 83	Reserve for loss and damage of wool by fire (Depot Harbour)...	1,600,000 00
Inventories, at cost, as certified by the Management (including \$461,132.95 for commodities in transit and \$557,958.78 for wool stored in bond in the United States)—		Reserve for losses on special sales of commodities, from stocks which may be found surplus to Canadian Military requirements—	
Wool.....	9,656,432 08	Balance as at April 1, 1944.....	2,210,071 90
Wool Tops.....	1,203,859 21	Add: Amount recovered from Canadian Wool Board Ltd., in respect of loss on previous year's special sales of South American paper felt type wool.....	93,559 76
Slips.....	155,646 16		<u>2,303,631 66</u>
Yarn.....	338,615 10		
Cloth.....	37,082 84		
Silk.....	117,997 52		
Silk Parachute Canopy Fabric.....	28,257 13		
Nylon.....	18,578 88		
Kapok.....	114,319 75		
Celanese Tops.....	84,651 25		
Rope.....	12,687 74		
	<u>11,768,127 66</u>		
Wool, wool tops and yarn in process, at cost, in hands of processors and manufacturers.....	846,886 98		
		Share Capital—	1,661,400 00
		Authorized: 1,000 shares of no par value.	
		Issued: 22 shares, fully paid.....	22 00
		Surplus—	
		Balance as at April 1, 1944.....	400,187 32
		Add:	
		Reserve (taken over from Plateau Company Limited) for losses on forward commitments for the purchase of kapok, no longer required.	39,000 00
		Refund received in adjustment of cost of nylon (re Plateau Company Limited).....	41,931 50
		Amount transferred from reserve for losses on special sales of commodities.....	500,000 00
		Net Profit for the year ended March 31, 1945, per Income and Expenditure Statement.....	873,746 15
			<u>1,854,864 97</u>

Deduct: Amount transferred to reserve for loss
and damage of wool by fire (Depot
Harbour).....1,600,000 00

254,864 97

\$14,702,279 61

NOTE: As at March 31, 1945, there were outstanding letters of credit totalling \$723,875.13
(£129,195 and \$131,868 U.S., converted at current rates of exchange).

Approved on behalf of the Board.

H. BROWN,
Director.

RALPH SKELTON,
Director.

WATSON SELLAR,
Auditor General.

I have examined the accounts of Melbourne Merchandising Limited for the year ended March 31, 1945, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1945, according to the best of my information and the explanations given to me and as shown by the books of the Company.

MELBOURNE MERCHANDISING LIMITED—Continued

Income and Expenditure Statement for the year ended March 31, 1945

	Sales (less Outward Freight)	Cost of Sales	Gross Profit or Loss	
Wool.....	4,075,908 11	3,305,509 72	770,398 39	
Wool Tops.....	2,877,542 26	2,495,714 12	381,828 14	
Slips.....	1,156,659 87	993,642 66	163,017 21	
Yarn.....	3,083,572 37	3,453,618 52	370,046 15	
Cloth.....	324,708 51	319,718 19	4,990 32	
Socks.....	871,965 05	871,965 05	.....
Silk.....	67,760 32	56,467 06	11,293 26	
Silk Parachute Canopy Fabric.....	33,484 12	28,127 13	5,356 99	
Nylon.....	2,583,369 81	2,481,279 39	102,090 42	
Kapok.....	132,095 64	122,573 62	9,522 02	
Celanese Tops.....	20,289 60	34,232 47	13,942 87	
Rope.....	162,695 17	141,959 01	20,736 16	
	<u>\$15,390,050 83</u>	<u>\$14,304,806 94</u>		
Gross Profit.....				1,085,243 89
Deduct:				
Warehousing Expenses—				
Storage and Handling (including charges applicable to leasehold premises).....		122,769 56		
Leasehold Premises (Rent, \$29,327.81; Supervision, Watchmen, etc., \$5,086.21; Repairs and Main- tenance, \$1,352.26; Light and Power, \$867.41; Miscellaneous, \$271.79).....		36,905 48		
Customs Brokerage Fees and Forwarding.....		2,351 05		
Experimental Expenses.....		641 11		
Miscellaneous.....		330 28		
			162,997 48	
Administrative Expenses—				
Salaries.....		23,867 33		
Telephone, Telegraph and Cables.....		2,390 59		
Audit Fees.....		2,250 00		
Bank Charges.....		2,024 59		
Rent.....		2,016 00		
Office Supplies and Expenses.....		1,806 01		
Travelling.....		433 61		
Legal Expenses.....		237 00		
Rope Agency Expenses.....		1,873 62		
			36,898 75	
				199,896 23
Net Operating Profit.....				885,347 66
Add or Deduct:				
Furniture and equipment charged as expense in previous years, now recorded as Crown-owned assets.....		8,398 49		
Loss and damage of commodities by fire (estimated).....		20,000 00		
			11,601 51	
Net Profit for Year.....				<u>\$ 873,746 15</u>

SCHEDULE "A"

MELBOURNE MERCHANDISING LIMITED—*Concluded*

Losses on Special Sales of Commodities during the year ended March 31, 1945, from stocks found surplus to Canadian military requirements

	Sales Proceeds	Cost	Loss
Sales of wool, wool tops and slipe to Canadian Wool Board Ltd., for resale, at cost, to Canadian manufacturers and dealers.	1,473,463 01	1,610,192 03	136,729 02
Sales of South American paper felt type wool (previously stored in bond in the United States) to American dealers and manufacturers.....	148,187 70	217,550 27	69,362 57
Sales of South American wool (previously stored in bond in the United States) to Canadian and American dealers and manufacturers.....	166,248 20	171,750 84	5,502 64
	<u>\$ 1,787,898 91</u>	<u>\$ 1,999,493 14</u>	211,594 23
Deduct: Amount recovered from Canadian Wool Board Ltd., in respect of loss on sales of South American Paper felt type wool during year.....			69,362 57
Losses for year, charged to Reserve for Losses on Special Sales of Commodities.....			<u>\$ 142,231 66</u>

NATIONAL RAILWAYS MUNITIONS LIMITED

Balance Sheet as at March 31, 1945

ASSETS		LIABILITIES	
Accounts Receivable.....	426,706 55	Bank Overdraft.....	308,840 97
Contract Termination Claim Receivable.....	428,771 80	Accounts Payable and Accrued Liabilities.....	396,687 68
Inventories, as certified by the Management—		Receiver General of Canada—	
Materials and Supplies, at cost.....	452,412 73	Employees' Income Tax.....	9,571 43
Work in Process, at book value (being the		Workmen's Compensation Insurance.....	4,621 86
accumulated cost of uncompleted con-		Sales Tax.....	792 85
tracts, less progress payments received		Employees' War Savings.....	343 00
and estimated value of goods delivered			
thereunder, at interim billing prices)....	1,416,185 90	Reserve for Adjustment of Interim Billings—	15,329 14
		Balance as at April 1, 1944.....	2,378 30
Deferred Charge—Power Line Installation Ex-		Add—	
penses.....	333 48	Adjustment of billings for	
		deliveries in previous years	130,000 00
Dominion of Canada—Excess of charges for		Excess of value of deliveries	
deliveries, over advances received.....	677,019 02	(at interim billing prices)	
		under contracts completed	
		during year ended March	
		31, 1945, over cost thereof,	
		per Operating Statement..	2,548,178 39
			2,678,178 39
		Share Capital—	2,680,556 69
		Authorized: 1,000 shares of no par value	
		Issued: 15 shares, fully paid.....	15 00
			\$ 3,401,429 48

NOTE:
As at March 31, 1945, the Company had in its charge, Crown-owned capital assets with cost valuation of \$5,115,725.32 (Exhibit "A").
Approved on behalf of the Board.

J. ROBERTS,
Director.
N. B. WALTON,
Director.

I have examined the accounts of National Railways Munitions Limited for the year ended March 31, 1945, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1945, according to the best of my information and the explanations given to me, and as shown by the books of the Company.

WATSON SELLAR,
Auditor General,

NATIONAL RAILWAYS MUNITIONS LIMITED—*Concluded*

Operating Statement for the year ended March 31, 1945

Goods Delivered (on the basis of interim billing prices).....	5,027,968 70
Add—Work completed under special orders.....	186,342 30
	<hr/>
Deduct—	5,214,311 00
Inventory of Work in Process as at April 1, 1944.....	575,532 31
Materials Used.....	975,509 14
Direct Labour.....	858,736 06
Factory Overhead Expenses (Schedule "A").....	1,010,247 86
Jigs, Dies, Gauges, etc.....	312,281 74
Administrative Expenses—	
Salaries.....	119,772 72
Office Accommodation (nominal rental for leased building, \$1; taxes, \$1,738.83 (3 years); Maintenance, \$19,354.10; amortiz- ation of improvements, \$8,502.65).....	29,596 58
Stationery and Office Supplies.....	7,973 49
Telephone and Telegraph.....	5,202 49
Travelling.....	1,123 01
Audit Fees.....	850,00
	<hr/>
	164,518 29
Less—Portion recorded as applicable to installation of machinery and equipment, and to cost of jigs, dies, gauges, etc., manu- factured by the Company.....	12,048 13
	<hr/>
	152,470 16
Freight on Finished Goods.....	22,012 18
Management Fees, Canadian National Railways.....	175,529 06
	<hr/>
	4,082,318 51
Less—Inventory of Work in Process as at March 31, 1945.....	1,416,185 90
	<hr/>
	2,666,132 61
Excess of value of deliveries under contracts completed during year (invoiced at interim billing prices) over cost thereof, carried to Reserve for Adjustment of Interim Billings.....	\$ 2,548,178 39

SCHEDULE "A"

Factory Overhead Expenses for the year ended March 31, 1945

Salaries and Wages—Supervisors, Inspectors and Instructors.....	330,847 92
—Shop Clerks, Timekeepers, etc.....	169,293 23
Maintenance and Repairs—Wages and Expenses.....	118,353 13
Heat, Light, Power and Water.....	90,280 44
Cleaners, Sweepers, etc.—Wages.....	73,006 98
Stores Handling—Wages and Expenses.....	59,271 86
Engineering and Designing.....	47,111 20
Shop Supplies and Expenses.....	46,228 06
Police Protection.....	29,009 87
Workmen's Compensation Insurance.....	27,956 98
Vacation Wages.....	26,552 55
Unassignable and Lost Time.....	17,501 80
Inventory Adjustment.....	12,216 73
Contributions to Canadian National Railways Employees' Pension Fund.....	10,599 52
Unemployment Insurance.....	10,362 08
First Aid.....	6,061 59
Loss on Cafeteria Operations.....	5,830 06
Travelling Expenses and Living Allowances.....	3,020 73
Miscellaneous Expenses.....	9,751 87
Scrap Sales.....	1,804 63
	<hr/>
	1,091,451 97

Deduct—Portion recorded as applicable to installation of machinery and equipment, and to cost of
jigs, dies, gauges, etc., manufactured by the Company..... 81,204 11

Total, per Operating Statement..... \$ 1,010,247 86

EXHIBIT "A"

Capital Assets held in trust for the Crown as at March 31, 1945

Building.....	1,549,092 43
Machinery.....	3,356,418 71
Plant Equipment.....	177,232 22
Service Automobile and Truck.....	2,455 85
Office Furniture and Equipment.....	21,176 11
Cafeteria Equipment.....	9,350 00
	<hr/>
Total.....	\$ 5,115,725 32

NORTH WEST PURCHASING LIMITED

Balance Sheet as at October 31, 1944

ASSETS		LIABILITIES	
Dominion of Canada—		Accrued Liabilities.....	
Administrative expenses for the period from		Share Capital—	
April 1 to October 31, 1944 (Schedule "A")..		Authorized: 1,000 shares of no par value	
Deduct—Advances.....		Issued: 30 shares, fully paid.....	
17,784 68	330 00		300 00
17,454 68			
	\$ 330 00		\$ 330 00

Notes:

The Department of Munitions and Supply agreed to accept an audited copy of the Company's Balance Sheet as at October 31, 1944, together with the supporting schedule of administrative expenses, as an accounting for the advances made, and also agreed to assume the outstanding liabilities—and the Company ceased to carry on business as of that date.

Approved on behalf of the Board.

R. H. SETTLE,
Director.
J. G. NICKERSON,
Director.

I have examined the accounts of North West Purchasing Limited for the period from April 1 to October 31, 1944, and have obtained all the information and explanations I have required. In my opinion, the above balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at October 31, 1944, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

NORTH WEST PURCHASING LIMITED—Concluded

Administrative Expenses for the period from April 1 to October 31, 1944

Salaries and Wages.....	14,944 42
Legal Expenses.....	1,267 41
Travelling and Living Expenses.....	756 61
Audit Fees.....	300 00
Postage and Excise.....	104 98
Unemployment Insurance Expense.....	71 19
Office Supplies.....	57 89
Telephone and Telegraph.....	50 32
Miscellaneous Expenses.....	231 86
Total.....	\$ 17,784 68

PARK STEAMSHIP COMPANY LIMITED

Balance Sheet as at March 31, 1945

ASSETS		LIABILITIES	
Cash on Hand.....	1,000 00	Bank Overdraft.....	47,598 64
Accounts Receivable—		Accounts Payable.....	752,012 15
Canadian Mutual Aid Board (re Charter Hire)	1,025,397 30	Managers' Credit Balances (comprising payments received on account of uncompleted voyages, less amounts due in respect of completed voyages).....	5,096,609 83
Sundry.....	29,048 96	Open Voyage Suspense Account (Estimated net earnings from completed voyages for which accountings have not yet been received from Managers).....	9,437,002 70
Claims Receivable and Pending.....		Share Capital—	
Managers' Debit Balances (comprising amounts due in respect of completed voyages, less payments received on account of uncompleted voyages).....	1,054,446 26	Authorized: 1,000 shares of no par value	
Deferred Charges and Prepaid Expenses—	1,201,087 10	Issued:	32
Inventories of Operating Supplies and Equipment.....	2,580,202 34		32 00
Unexpired Insurance.....	121,494 60		
	389,004 64		
Dominion of Canada—			
Funds Transferred.....	510,499 24		
Deduct:			
Surplus as at April 1, 1944...	47,797,938 06		
Net profit for the year ended			
March 31, 1945, per Income and Expenditure Statement.....	9,673,401 00		
	28,138,516 68		
	37,811,917 68		
	9,986,020 38		
	<u>\$15,333,255 32</u>		<u>\$15,333,255 32</u>

NOTE:

As at March 31, 1945, the Company had in its charge, Crown-owned capital assets with an interim cost valuation of \$251,581,055.91 (Exhibit "A").
Approved on behalf of the Board.

I have examined the accounts of Park Steamship Company Limited for the year ended March 31, 1945, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1945, according to the best of my information and the explanations given to me and as shown by the books of the Company.

GEO. STEPHEN,
Director.
ERNEST W. FOULDS,
Director.

WATSON SELLAR,
Auditor General.

PARK STEAMSHIP COMPANY LIMITED—Continued

Income and Expenditure Statement for the year ended March 31, 1945

Income—

Freight Earnings (including earnings from voyage charters).....	55,229,407 24	
Charter Earnings (including \$1,025,397.30 for vessels chartered to Canadian Mutual Aid Board).....	8,047,594 38	
Miscellaneous.....	371,689 46	
		63,648,691 08

Deduct—Expenditure—

Voyage Expenses—

Stevedore and Cargo Expenses.....	7,546,780 32	
Wages.....	6,616,209 29	
Fuel.....	5,475,774 40	
Agency Fees and Commissions.....	2,156,786 57	
Operating Supplies and Equipment.....	1,957,983 03	
Provisions (without adjustment for inventories).....	1,945,094 98	
Port Expenses.....	1,897,798 08	
Miscellaneous.....	1,989,904 15	
		29,586,330 82

Insurance—

Hull Liability.....	793,732 56	
Protection and Indemnity.....	537,423 43	
Miscellaneous.....	6,553 23	
		1,337,709 22

Vessel Repairs and Maintenance—

General Repairs and Maintenance.....	3,223,076 47	
Damage Repairs.....	597,365 24	
		3,820,441 71

Management and Operating Commissions.....	542,784 03	
---	------------	--

Administrative Expenses—

Salaries.....	168,922 72	
Travelling.....	17,516 55	
Office Supplies and Expenses.....	16,624 70	
Office Rentals.....	11,417 43	
Stationery and Printing.....	11,314 18	
Legal Fees.....	1,559 08	
Audit Fees.....	1,300 00	
Miscellaneous.....	4,750 87	
	233,405 53	

Less: Office furniture and equipment charged as expense in previous years, now recorded as Crown-owned assets.....	10,496 91	
		222,908 62

35,510,174 40

Net Profit for Year.....\$28,138,516 68

NOTE: The above statement includes only the transactions relating to voyages which have been completed and accounted for by Managers.

PARK STEAMSHIP COMPANY LIMITED—Concluded**Capital Assets held in trust for the Crown as at March 31, 1945**

Vessels—

49	10,000 Ton Dry Cargo Vessels (Victory Type).....	84,817,546 61	
38	10,000 Ton Dry Cargo Vessels (North Sands Type).....	65,680,347 61	
21	10,000 Ton Dry Cargo Vessels (Canadian Type).....	34,660,322 23	
28	4,700 Ton Dry Cargo Vessels (Grey Type).....	36,438,291 67	
12	10,000 Ton Tankers (Victory Type).....	22,800,000 00	
1	10,000 Ton Tanker (North Sands Type).....	1,761,734 86	
6	3,600 Ton Tankers.....	5,404,965 24	
			251,563,208 22
	Office Furniture and Equipment.....		17,847 69
	Total.....		\$251,581,055 91

POLYMER CORPORATION LIMITED

Balance Sheet as at March 31, 1945

ASSETS		LIABILITIES	
Cash on Hand.....	1,870 85	Bank Overdraft (Net).....	2,492,426 40
Accounts Receivable.....	60,473 56	Accounts Payable and Accrued Liabilities.....	1,217,633 10
War Exchange Tax Recoverable (Estimated).....	155,912 84	Receiver General of Canada—	
Claims Receivable.....	75,222 99	Workmen's Compensation Insurance.....	9,051 24
Advances and Deposits.....	9,656 10	Sales Tax.....	507 60
Dominion of Canada—Balance resulting from the transfer of funds	4,418,155 39	Reserve for Replacements of Crown-owned Capital Assets.....	9,558 84
Inventories, at cost, as determined and certified by the Management—			3,662,619 45
Materials and Manufacturing Supplies (including Coal, \$879,782.08).....	1,558,907 99	Share Capital—	
Work in Process (including fully manufactured intermediate products).....	567,376 69	Authorized: 1,000 shares of no par value	
Finished Goods.....	551,272 71	Issued: 32 shares, fully paid.....	32.00
Deferred Charges and Prepaid Expenses—		Surplus—	
Inventories of Maintenance Supplies.....	1,136,150 31	Net profit for the year ended March 31, 1945, per Operating Statement.....	2,515,292 15
Maintenance Work Orders in Process.....	37,204 99	Add—Adjustment (net) in respect of materials received from and supplied to Rubber Reserve Company in previous year.....	84,824 59
Unexpired Insurance.....	21,560 48		2,600,116 74
	1,194,915 78	Deduct—	
		Deficit as at April 1, 1944.....	420,936 33
		Portion of administrative expenses capitalized during the period of plant construction, now written off.....	967,685 30
			1,388,621 63
			1,211,495 11
			\$ 8,593,764 90

NOTE:

As at March 31, 1945, the Company had in its charge, Crown-owned capital assets with a cost valuation of \$48,820,758.80 (Exhibit "A").

Approved on behalf of the Board.

J. A. HODGSON,
Director.

J. R. NICHOLSON,
Director.

I have examined the accounts of Polymer Corporation Limited for the year ended March 31, 1945, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1945, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

POLYMER CORPORATION LIMITED—Continued
Operating Statement for the year ended March 31, 1945

Sales (less outward freight)—

Buna S Rubber.....	25,512,044	09
Butyl Rubber.....	2,606,883	60
Ethylbenzene.....	789,699	08
Cumene.....	551,106	96
Miscellaneous.....	1,019	37
	<u>29,460,753</u>	<u>10</u>

Deduct—

Inventories of Work in Process and Finished Goods as at April 1, 1944.....	1,300,173	36
Materials Used.....	10,100,048	51
Direct Labour.....	1,162,815	07
Chemicals Consumed.....	2,613,879	50
Power Plant output of steam, electricity and water used in direct processing operations (Schedule "A").....	2,451,215	12
Fuel for Superheating.....	577,376	28
Plant Overhead Expenses (Schedule "B").....	3,054,709	21
Provision for Replacements of Crown-owned Capital Assets.....	3,662,768	31
Administrative Expenses (Schedule "C").....	733,066	31
Management Fees of Operating Agencies (exclusive of fee applicable to Power Plant operation).....	845,838	32

26,501,889 99

Less—Inventories of Work in Process and Finished Goods as at March 31, 1945...	1,118,649	40
	<u>25,383,240</u>	<u>59</u>

Operating Profit..... 4,077,512 51

Deduct or Add—

Pre-production Expenses, deferred as at March 31, 1944, now written off.....	1,141,921	97
Preliminary plant alterations and clean-up, and inspection expenses associated with the commencement of production.....	464,016	72
Profit on sales of steam and water.....	17,336	24
Rental of dwellings to employees, less sundry expenses.....	14,154	39
Cash Discounts.....	12,227	70
	<u>1,562,220</u>	<u>36</u>

Net Profit for Year..... \$ 2,515,292 15

SCHEDULE "A"**Power Plant Expenses for the year ended March 31, 1945****Fuel—**

Coal.....	1,895,942	81
Gas.....	120,970	41
Oil.....	15,829	70
	<u>2,032,742</u>	<u>92</u>

Salaries and Wages.....	244,447	67
Repairs and Maintenance—Wages and Expenses.....	104,658	92
General Overhead Charge by Operating Agency.....	81,890	22
Chemicals and Other Supplies.....	36,159	38
Electricity Purchased.....	11,023	96
Management Fee of Operating Agency.....	22,712	00
Miscellaneous.....	33,632	57
	<u>2,567,267</u>	<u>64</u>

Deduct—Cost of output used for indirect operations and for administrative and other purposes (including the cost of steam and water sold)..... 116,052 52

Output used in direct processing operations, per Operating Statement..... \$ 2,451,215 12

SCHEDULE "B"

POLYMER CORPORATION LIMITED—*Concluded*

Plant Overhead Expenses for the year ended March 31, 1945

General Indirect Salaries and Wages.....	349,223 67
Vacation Wages.....	27,988 28
Repairs and Maintenance—Wages and Expenses.....	1,106,305 09
Laboratories—Wages and Supplies.....	518,393 87
Receiving, Storing and Shipping—Wages and Supplies.....	351,388 37
Security and Fire Protection—Wages and Expenses.....	282,655 57
Indirect Materials and Supplies.....	139,823 06
Workmen's Compensation Insurance.....	60,097 86
Service Automobiles and Trucks—Operating Expenses.....	47,092 46
Steam, Electricity and Water used for indirect operations.....	25,931 73
Patent Fees.....	23,778 87
Unemployment Insurance.....	18,670 06
Insurance.....	13,604 47
Research Department—Salaries and Expenses.....	12,553 20
Medical Department—Salaries and Expenses.....	11,986 40
Cafeteria Overhead Expenses.....	5,309 84
Miscellaneous.....	59,906 41
Total, per Operating Statement.....	<u>\$ 3,054,709 21</u>

SCHEDULE "C"

Administrative Expenses for the year ended March 31, 1945

Salaries.....	505,875 72
Contributions to Employees' Benefit Plans (including \$37,289.83 in respect of employees on loan from other companies).....	97,680 97
Travelling.....	40,622 18
Printing, Stationery and Office Supplies.....	31,579 25
Telephone and Telegraph.....	29,421 51
Legal Fees.....	17,343 51
Audit Fees.....	7,122 50
Company Magazine.....	3,420 67
Total, per Operating Statement.....	<u>\$ 733,066 31</u>

EXHIBIT "A"

Capital Assets held in trust for the Crown as at March 31, 1945

Land.....	110,889 64
Roads, Sewers, Water Mains, Outside Lighting and Other Utilities.....	4,045,381 93
Buildings.....	8,278,585 60
Machinery and Equipment.....	22,471,058 15
Steam, Product and Other Pipe Lines.....	11,431,299 94
Employees' Dwellings.....	190,477 13
Office Furniture and Equipment.....	131,388 13
Service Automobiles and Trucks.....	58,952 50
Security Service and Other Special Equipment.....	68,000 63
	<u>46,786,033 65</u>

Add—

Construction Camp (Staff and Bunk Houses, and Roads, Sewers, etc.).....	1,513,094 43
Uncompleted Capital Work Orders.....	521,630 72
	<u>2,034,725 15</u>
Total.....	<u>\$48,820,758 80</u>

NOTE: Included in the above are Crown-owned assets, having a cost valuation of \$1,429,002.96, installed on the premises of Imperial Oil Limited.

POLYMER SALES &

(FORMERLY FAIRMONT)

Balance Sheet as

ASSETS

Cash on Hand.....		200 00
Accounts Receivable—		
Surcharge Billings.....	1,645,313 35	
Stabilization Billings.....	611,171 79	
Sundry.....	81,340 41	
	<hr/>	2,337,825 55
Claims Receivable.....		49,591 58
Advance Payments to Supplier.....		1,411,253 00
Inventories, as certified by the Management—		
Crude Rubber, at market value.....	3,061,057 68	
Synthetic Rubber, at market value.....	19,124 09	
Scrap Rubber, at estimated realizable value.....	21,723 00	
	<hr/>	3,101,904 77
Dominion of Canada—Balance resulting from the transfer of funds.....		1,014,108 49
Deferred Charges and Prepaid Expenses—		
Deferred Washing and Drying Expenses.....	21,392 29	
Unabsorbed Surety Bond Premium Deposit, etc.....	4,403 68	
	<hr/>	25,795 97
		<hr/>
		<u>\$ 7,940,679 36</u>

NOTES:

As at March 31, 1945, there may have been drawings and advances, of which the Company had not received notification, chargeable against "red clause" letters of credit totalling \$12,656,914.54 (£2,612,224-9-10 and \$883,127.08 U.S., converted at current rates of exchange) guaranteeing drawings made on shipment and also, in certain cases, advances made prior to shipment. Of this total, a part may be represented by the amount of \$392,144 due to unidentified creditors, for rubber received in Canada but not covered by necessary proprietary documents, and in connection with these and certain other receipts of rubber, the Company had entered, jointly and severally with its bankers, into bonds of indemnity and/or guarantees to the amount of \$1,912,022.55 (including \$384,704.92 U.S., converted at current rate of exchange) in favour of the steamship companies concerned.

Pursuant to Order in Council P.C.5750 of July 20, 1943, as amended by P.C.3905 of May 26, 1944, the Company's inventories of crude rubber on hand and in transit were written up to market value as at June 30, 1943, the amount of the write-up being carried to Inventory Appreciation Reserve. Subsequent purchases of crude rubber, made below normal replacement cost, were added to the inventory at the equivalent of replacement cost. As decrease in the market of synthetic rubber became effective, from time to time, the inventory was revalued accordingly, corresponding reductions being made in Inventory Appreciation Reserve. Since June, 1943, costs of sales have been computed on the basis of the inventory values thus established.

Approved on behalf of the Board,

G. A. LABINE,
Director.J. R. NICHOLSON,
Director.

SERVICE LIMITED

COMPANY LIMITED)

at March 31, 1945

LIABILITIES

Bank Overdraft.....	1,853,224 85
Accounts Payable (including \$392,144 due to unidentified creditors).....	511,943 44
Customers' Advance Payments.....	231,259 26
Reserves—	
Inventory Appreciation.....	1,802,484 74
Unascertained Losses and Other Contingencies.....	3,000,000 00
Quality Adjustments.....	11,100 12
	<u>4,813,584 86</u>
Share Capital—	
Authorized: 1,000 shares of no par value	
Issued: 102 shares, fully paid.....	102 00
Surplus—	
Balance as at April 1, 1944.....	577,570 34
Add—	
Special reduction in Inventory Appreciation Reserve (to adjust to amount equivalent to the difference between the cost and replacement value of an estimated normal five months' supply of crude rubber).....	1,134,551 56
Net Profit for year ended March 31, 1945, per Income and Expenditure Statement.....	68,443 05
	<u>1,202,994 61</u>
	1,780,564 95
Deduct—Amount transferred to Reserve for Unascertained Losses and other Contingencies.....	1,250,000 00
	<u>530,564 95</u>
	<u>\$ 7,940,679 36</u>

I have examined the accounts of Polymer Sales & Service Limited for the year ended March 31, 1945, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1945, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

POLYMER SALES & SERVICE LIMITED—*Concluded*

(FORMERLY FAIRMONT COMPANY LIMITED)

Income and Expenditure Statement for the year ended March 31, 1945

Sales.....	21,202,776 15	
Add—		
Surcharge Income.....	5,843,084 20	
Stabilization Income.....	4,627,561 72	
	<u>10,470,645 92</u>	31,673,422 07
Cost of Sales.....		<u>31,327,380 79</u>
Gross Profit.....		346,041 28
Deduct—		
Warehousing Expenses—		
Unloading.....	24,453 70	
Storage.....	22,731 88	
Watchmen and Protection.....	17,993 98	
Inter-warehouse Freight.....	17,175 02	
Miscellaneous.....	1,354 17	
	<u>83,713 75</u>	
Expenses applicable to Scrap Rubber Operations (Schedule "A").....		137,087 22
Administrative Expenses—		
Salaries.....	57,538 74	
Travelling.....	7,365 91	
Office Rent.....	4,461 10	
Telephone and Telegraph.....	2,859 21	
Audit Fees.....	1,800 00	
Stationery and Office Supplies.....	1,037 55	
Legal Fees.....	741 78	
Miscellaneous.....	3,008 38	
	<u>78,812 67</u>	299,613 64
Net Operating Profit.....		<u>46,427 64</u>
Add or Deduct—		
Portion of claim receivable reinstated (previously written down to nominal valuation).....	42,652 00	
Net overages arising from purchasing and shipping operations.....	14,668 24	
Furniture and equipment charged as expense in previous years, now recorded as Crown-owned assets.....	21,785 17	
Claim paid to agent in respect of rubber lost through enemy action in a previous year.....	<u>57,090 00</u>	22,015 41
Net Profit for Year.....		<u>\$ 68,443 05</u>

NOTE: The recording of surcharge and stabilization income as additions to income from sales, is as authorized by Order in Council P.C. 3905 of May 26, 1944.

SCHEDULE "A"

Expenses Applicable to Scrap Rubber Operations for the year ended March 31, 1945

Yard Expenses—		
Freight Outward.....	56,226 78	
Wages.....	36,471 54	
Trucking, Handling and Sorting.....	7,733 50	
Yard Rent.....	7,490 80	
Workmen's Compensation.....	1,044 07	
Light and Power.....	618 87	
Miscellaneous.....	<u>7,616 01</u>	117,201 57
Administrative Expenses—		
Selling Commission.....	12,349 93	
Salaries.....	5,299 39	
Audit Fees.....	600 00	
Office Rent.....	398 90	
Telephone and Telegraph.....	369 10	
Travelling.....	326 77	
Legal Fees.....	261 95	
Miscellaneous.....	<u>279 61</u>	19,885 65
Total, per Income and Expenditure Statement.....		<u>\$ 137,087 22</u>

Balance Sheet as at June 30, 1945

NOTES:

Approved on behalf of the Board,

J. A. HODGSON,
Director.

J. R. NICHOLSON,
Director.

WATSON SELLAR,
Auditor General.

POLYMER SALES AND SERVICE LIMITED—*Concluded*

Income and Expenditure Statement for the period from April 1 to June 30, 1945

Sales.....		4,762,268 80	
<i>Add:</i>			
Surcharge Income.....	874,355 90		
Stabilization Income.....	696,488 64		
		<u>1,570,844 54</u>	6,333,113 34
Cost of Sales.....			<u>6,060,329 01</u>
Gross Profit.....			272,784 33
<i>Deduct:</i>			
Warehousing Expenses—			
Unloading.....	4,128 98		
Watchmen and Protection.....	3,495 16		
Inter-warehouse Freight.....	1,980 86		
Storage.....	1,346 22		
Miscellaneous.....	227 95		
		<u>11,179 17</u>	
Scrap Rubber Expenses—			
Selling Commission.....	7,672 17		
Salaries and Wages.....	2,305 86		
Freight Outward.....	1,569 30		
Yard Rent.....	763 01		
Trucking, Handling and Sorting.....	493 75		
Miscellaneous.....	601 38		
		<u>13,405 47</u>	
Administrative Expenses—			
Salaries.....	13,093 14		
Travelling.....	2,641 01		
Audit Fees.....	2,500 00		
Telephone and Telegraph.....	1,127 25		
Office Rent.....	756 65		
Stationery and Office Supplies.....	438 47		
Legal Fees.....	300 00		
Miscellaneous.....	561 72		
		<u>21,418 24</u>	46,002 88
Net Operating Profit.....			<u>226,781 45</u>
<i>Add:</i> Net overages arising from purchasing and shipping operations.....			431 78
Net Profit for Year.....			<u>\$ 227,213 23</u>

NOTE.—The recording of surcharge and stabilization income as additions to income from sales, is as authorized by Order in Council P.C. 3905 of May 26, 1944.

QUEBEC SHIPYARDS LTD., CHANTIERS MARITIMES DE QUÉBEC, LTÉE

Balance Sheet as at June 30, 1945

ASSETS		LIABILITIES	
Cash on Hand and at Bank.....	1,804 91	Accounts Payable and Accrued Liabilities.....	28,625 35
Accounts Receivable.....	198,935 04	Dominion of Canada—Credit arising from distribution of net assets.....	102,383 06
<i>Deduct:</i> Reserve for Doubtful Accounts.....	7,186 77		
Dominion of Canada Victory Bonds held in trust for employees.....	11,950 00	War Assets Corporation—Proceeds of sales of surplus Crown assets under agency arrangement, less direct expenses incurred	284,774 90
<i>Deduct:</i> Employees' deposits applicable thereto.	2,915 60	Bank Loan— <i>re</i> purchase of Dominion of Canada Victory Bonds...	9,034 40
Wartime Shipbuilding Limited—Excess of cost of ships delivered, and other charges, over advances received.....	222,260 13	Share Capital—	
		Authorized: 1,000 shares of no par value.	
		Issued: 30 shares, fully paid.....	30 00
		Surplus—	
		Balance as at April 1, 1944.....	53,558 20
		<i>Add:</i> Profit on commercial work for the period from April 1, 1944 to June 30, 1945—	
		Sales.....	1,076,066 72
		<i>Deduct:</i> Cost of Sales.....	1,027,241 86
			48,824 86
			102,383 06
		<i>Deduct:</i> Distribution of net assets to His Majesty the King in right of Canada, preparatory to dissolution.....	102,383 06
			—0—
			\$ 424,847 71

NOTE: The assets were taken over and the liabilities assumed by the Department of Munitions and Supply as at June 30, 1945, and the Company ceased to carry on business as of that date.

Approved on behalf of the Board.

E. M. LITTLE,
Director.

ROBT. W. MORTON,
Director.

I have examined the accounts of Quebec Shipyards Ltd., Chantiers Maritimes de Québec Ltée., for the period from April 1, 1944 to June 30, 1945, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at June 30, 1945, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General

QUEBEC SHIPYARDS LTD., CHANTIERS MARITIMES DE QUÉBEC LTÉE—Continued

Statement of Shipbuilding Operations for the period from April 1, 1944 to June 30, 1945

Recorded value of Inventory of Work in Process as at April 1, 1944..... 12,579,516 10

Add:

Materials Used.....	4,731,911 31
Direct Labour.....	2,897,145 94
Shipyards Overhead Expenses (Schedule "A").....	1,642,974 57
Administrative Expenses—	
Executive Salaries.....	42,952 38
Office Salaries.....	303,799 02
Office Supplies and Expenses.....	17,799 82
Workmen's Compensation Insurance.....	19,358 58
Office Maintenance.....	17,627 85
Audit Fees.....	10,750 00
Travelling and Living Expenses.....	9,898 46
Telephone and Telegraph.....	9,531 74
Legal and Special Fees.....	5,371 98
Unemployment Insurance.....	4,455 09
Business Tax.....	4,426 99
Postage and Excise.....	3,357 23
Automobile Expenses.....	2,230 40
Office Rental.....	2,641 76
Sundry Insurance.....	1,313 96
Miscellaneous.....	3,024 64

458,539 90

Less: Portion charged to Anglo-Canadian Pulp and Paper
Mills Ltd., Shipbuilding Division (re fitting out ships)

43,355 73

415,184 17

Costs incurred by Anglo-Canadian Pulp and Paper Mills Ltd., Shipbuilding Division, in fitting out ships.....	10,395,997 52
Interest on working capital of George T. Davie & Sons Limited.....	8,350 66
Cash Discounts, etc.....	4,411 01

20,087,153 16

Less: Special adjustments relating to previous period.....

30,140 29

20,057,012 87

32,636,528 97

Deduct:

Cost of Work in Process turned over to shipbuilders under contract with the Department of Munitions and Supply: Morton Engineering and Dry Dock Company Limited	1,975,923 24
George T. Davie & Sons Limited.....	342,730 45

2,318,653 69

Cost of Commercial Work completed.....

1,027,241 86

3,345,895 55

Recorded Cost of Ships Delivered during Period..... \$29,290,633 42

SCHEDULE "A"

QUEBEC SHIPYARDS LTD., CHANTIERS MARITIMES DE QUÉBEC LTÉE—*Concluded*

Shipyard Overhead Expenses for the period from April 1, 1944 to June 30, 1945

Production Department Expenses—

Machine Shop.....	41,661 16	
Plate Shop.....	93,977 37	
Pipefitters and Tinsmiths.....	31,332 32	
Electricians.....	19,601 98	
Painters.....	3,588 87	
Joiner Shop.....	14,171 76	
Riggers.....	3,251 12	
Carpenters and Shipwrights.....	10,584 41	
Hull Department.....	57,500 14	
Tool Room.....	40,299 40	
		315,968 53

Indirect Expenses—

Stores Handling.....	180,275 64	
Designing and Planning.....	39,691 36	
Laying-off.....	17,392 46	
Supervision.....	8,937 99	
Patternmaking.....	2,482 41	
Steel Inspection.....	2,317 20	
		251,097 06

Maintenance and Repairs—

Yards.....	62,157 91	
Buildings.....	28,174 28	
Docks.....	23,734 38	
		114,066 57

General Expenses—

Heat, Light, Power and Water.....	239,643 15	
Security.....	173,789 19	
Yard Rentals.....	165,071 65	
General Stores.....	128,503 27	
Workmen's Compensation Insurance.....	103,777 75	
Vacation Pay, etc.....	96,061 35	
Unemployment Insurance.....	22,222 24	
Snow Removal and Ice Breaking.....	22,022 71	
First Aid.....	12,070 69	
Loss on Sale of Materials.....	4,149 46	
Freight, Cartage and Express.....	2,849 01	
Improvers' Wage Rate Adjustments.....	2,517 85	
Employees' Bus Transportation.....	1,750 00	
Shipbuilders' and Repairers' Risk Insurance.....	718 91	
Miscellaneous.....	2,958 28	
Scrap Sales.....	16,263 10	
		961,842 41

Total, per Statement of Shipbuilding Operations.....\$ 1,642,974 57

RESEARCH ENTERPRISES LIMITED

Balance Sheet as at March 31, 1945

ASSETS		LIABILITIES	
Cash on Hand.....	4,244 45	Bank Overdraft (Net).....	1,065,264 48
Accounts Receivable— Department of Munitions and Supply.....	7,772,149 24	Accounts Payable and Accrued Liabilities.....	5,053,210 62
Department of National Defence—Army Services.....	1,016,935 21	Receiver General of Canada— Sales Tax.....	589,520 39
Department of National Defence—Naval Services.....	203,729 51	Employees' War Savings Certificates.....	12,180 46
Department of National Defence—Air Services.....	218,739 05	Employees' Income Tax.....	11,400 77
Sundry.....	1,237,189 53	Workmen's Compensation Insurance.....	11,035 91
	10,448,742 54	Non-residents' Income Tax.....	3,156 04
Inventories of Materials, General Stores, Work in Process and Finished Goods, at cost, as certified by the Management.....	37,505,974 61	Unemployment Insurance.....	2,445 42
<i>Deduct:</i> Reserve for adjustments with respect to materials rendered surplus to requirements by contract terminations and for other reasons.....	22,505,974 61	Dominion of Canada—Advances.....	629,738 99
	15,000,000 00		16,348,418 40
		Reserve for rehabilitation of premises expropriated with limited interest.....	100,000 00
		Reserve for cost of research and experimental services rendered by National Research Council.....	2,325,353 67
		Reserve for Adjustment of Interim Billings— Balance as at April 1, 1944.....	7,609,499 78
		<i>Deduct:</i> Minor machinery and equipment items recorded as Crown-owned capital assets in previous years, now written off as expense....	517,388 44
			7,092,111 34
		<i>Add:</i> Excess of value of deliveries invoiced, at interim billing prices, over cost of goods delivered during year ended March 31, 1945, per Operating Statement.....	344,842 10
		Share Capital— Authorized: 1,000 shares of no par value. Issued:	7,436,953 44
		22 shares, fully paid.....	22 00
			<u>\$32,958,961 60</u>

NOTE: As at March 31, 1945, the Company had in its charge, Crown-owned capital assets with a cost valuation of \$3,622,177.02 (Exhibit "A").

Approved on behalf of the Board.

W. E. PHILLIPS,
Director.

W. E. ROSS,
Director.

I have examined the accounts of Research Enterprises Limited for the year ended March 31, 1945, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1945, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

RESEARCH ENTERPRISES LIMITED—Continued

Operating Statement for the year ended March 31, 1945

Goods delivered, on the basis of interim billing prices, (after giving effect to an adjustment of \$5,000,000 in favour of the Department of Munitions and Supply as at March 31, 1945, in respect of charges made during year)..... 59,612,868 39

Deduct:

Inventories of Materials, General Stores, Work in Process and Finished Goods as at April 1, 1944.....	40,980,021 52
Materials Purchased (including special tools, jigs, gauges, fixtures and test equipment, and certain indirect expenses applicable to special orders) ..	39,073,139 54
Direct Labour.....	4,084,589 02
Factory Overhead Expenses (Schedule "A").....	11,089,702 10
Administrative Expenses (Schedule "B").....	1,125,783 87
	<hr/>
	96,353,236 05

Less:

Cost of materials, general stores and work in process rendered surplus to requirements by contract terminations (estimated).....	16,551,416 36
Inventories of Materials, General Stores, Work in Process and Finished Goods as at March 31, 1945 (after deducting reserve for adjustments with respect to materials rendered surplus to requirements by contract terminations and for other reasons).....	22,505,974 61
	<hr/>
	39,057,390 97
	<hr/>
	57,295,845 08
	<hr/>
	2,317,023 31

Add or Deduct:

Credits received from suppliers (not practicable of allocation to specific orders)	3,438,120 94
Contract cost revisions and inventory adjustments (net).....	634,993 84
Cash Discounts.....	94,834 76
Provision for adjustments with respect to inventories of surplus materials, general stores and work in process not recoverable as contract termination expense.....	5,000,000 00
Provision for cost of research and experimental services rendered by National Research Council.....	1,000,000 00
Engineering and experimental and administrative expenses incurred by Turbo Research Limited.....	140,130 75
	<hr/>
	1,972,181 21

Excess of value of deliveries invoiced, at interim billing prices, over cost of goods delivered during year, carried to Reserve for Adjustment of Interim Billings	<hr/>
	\$ 344,842 10

RESEARCH ENTERPRISES LIMITED—Continued

Factory Overhead Expenses for the year ended March 31, 1945

Salaries and Wages—Supervisors and Foremen.....	839,898 48
—Sub-Foremen and Group Leaders.....	810,834 89
—General Indirect.....	1,465,344 84
Vacation Wages.....	138,528 16
Incentive Bonus.....	81,935 14
Inspection and Testing—Wages and Expenses.....	1,611,143 48
Receiving, Shipping and Stores—Wages, Supplies and Expenses.....	1,297,303 91
Maintenance and Rearrangement of Plant and Equipment—Wages and Expenses.....	554,106 29
Operating Supplies.....	484,556 60
Engineering and Drafting—Wages, Supplies and Expenses.....	476,037 55
Material Handlers and Truckers—Wages and Expenses.....	444,277 52
Scrapped Materials, Parts and Assemblies (including charges for overhead).....	353,032 26
Research and Experimental—Wages and Supplies.....	304,751 77
Heat, Light, Power and Water.....	267,279 24
Cleaners and Sweepers—Wages, Supplies and Expenses.....	243,980 45
Workmen's Compensation Insurance.....	188,104 60
Watchmen, Guards and Firemen—Wages and Expenses.....	152,561 10
Labour Charges Undistributed.....	120,454 15
Printing, Stationery and Office Supplies.....	119,665 74
Consulting, Management and Engineering Fees.....	102,308 03
Grants to Municipality.....	101,236 31
Consumable Tools.....	93,069 49
Maintaining Machine Set-up—Wages.....	91,749 92
Travelling.....	90,153 52
Unemployment Insurance.....	70,053 71
Sundry Machinery and Equipment.....	60,628 16
Rental of Outside Premises.....	59,555 49
Production Re-operation and Repair.....	56,369 56
Gas.....	41,796 49
Sundry Tools, Jigs and Fixtures.....	37,263 02
Royalties.....	36,407 20
Telephone and Telegraph.....	34,109 10
Contract Termination Charges (not recoverable).....	30,722 47
Rental of Mechanical Accounting Equipment.....	29,240 28
Employees' Magazine—Salaries and Expenses.....	22,915 69
Liaison Officers—Salaries and Expenses.....	19,743 67
Students' Wages and Training Expenses.....	13,229 95
Payroll Distribution Service Fees.....	10,111 19
Employees' Suggestion Plan Awards.....	7,634 55
Miscellaneous.....	127,608 13
Total, per Operating Statement.....	<u>\$11,089,702 10</u>

NOTE.—The cost of special tools, jigs, gauges, fixtures and test equipment and certain indirect expenses applicable to special orders, were absorbed in materials purchased, and are not included in the above statement.

SCHEDULE "B"

Administrative Expenses for the year ended March 31, 1945

Administrative and Office Salaries.....	856,051 37
Office Maintenance and Rearrangements.....	73,840 53
Travelling.....	41,853 99
Printing, Stationery and Office Supplies.....	32,997 13
Telephone and Telegraph.....	21,290 69
Postage and Excise.....	16,979 22
Heat and Light.....	16,688 71
Workmen's Compensation Insurance.....	12,920 11
Legal Fees.....	10,911 76
Contributions to Research Enterprises Employees' Mutual Benefit Society.....	10,152 28
Audit Fees.....	5,500 00
Unemployment Insurance.....	4,678 84
Miscellaneous.....	21,919 24
Total, per Operating Statement.....	<u>\$ 1,125,783 87</u>

EXHIBIT "A"

RESEARCH ENTERPRISES LIMITED—Concluded

Capital Assets held in trust for the Crown as at March 31, 1945

Land.....	134,992 72
Buildings.....	3,525,181 77
Machinery and Equipment.....	4,401,818 91
Office Furniture and Equipment.....	287,241 68
Service Automobiles and Trucks.....	92,066 81
	<hr/>
Uncompleted Machinery and Equipment Work Orders.....	8,441,301 89
	80,875 13
Total.....	<hr/> <hr/>
	\$ 8,522,177 02

SMALL ARMS LIMITED—Continued

Operating Statement for the year ended March 31, 1945

Goods delivered, on the basis of interim billing prices.....	9,832,514 16
Deduct—	
Inventories of Work in Process and Finished Goods as at April 1, 1944.....	1,976,499 34
Materials Used.....	2,296,525 72
Direct Labour.....	2,468,215 10
Factory Overhead Expenses (Schedule "A").....	2,610,128 90
Administrative Expenses—	
Administrative Salaries.....	27,150 00
Office Salaries.....	211,798 88
Department Heads' Salaries.....	97,902 09
Printing, Stationery and Office Supplies.....	27,736 01
Telephone and Telegraph.....	13,419 28
Travelling.....	9,634 02
Company Magazine.....	4,299 93
Contributions to Small Arms Employees' Mutual Benefit Society.....	3,810 65
Audit Fees.....	3,500 00
Customs Brokerage Fees.....	2,676 49
Miscellaneous.....	12,178 53
	<u>414,105 88</u>
	9,765,474 94
Less— Inventories of Work in Process and Finished Goods as at March 31, 1945..	<u>1,314,115 50</u>
	8,451,359 44
	<u>1,381,154 72</u>
Add— Cash Discounts.....	6,209 45
	<u>1,387,364 17</u>
Excess of value of deliveries invoiced, at interim billing prices, over cost of goods delivered during year, carried to Reserve for Adjustment of Interim Billings.....	\$ 1,387,364 17

SCHEDULE "A"

Factory Overhead Expenses for the year ended March 31, 1945

Salaries and Wages of Supervisors and Foremen.....	148,180 12
General Indirect Salaries and Wages.....	649,543 54
Vacation Wages.....	72,808 32
Maintenance and Replacement of Tools, Gauges, Cutters and Fixtures.....	433,907 40
Maintenance of Machine Tools, Plant Equipment and Buildings.....	373,711 28
Shop Supplies and Expenses.....	343,967 58
Heat, Light, Power and Water.....	139,836 24
Janitors and Sweepers.....	129,927 67
Scrapped Work (Direct Labour and Material Costs).....	85,739 55
Workmen's Compensation Insurance.....	70,703 70
Reworking Sub-Standard Parts.....	36,835 36
Unemployment Insurance.....	30,429 05
Service Trucks, Tractors and Automobile Operating Expenses.....	22,168 79
Research and Development Expenses.....	17,304 34
Rental of Mechanical Accounting Equipment.....	10,943 50
Idle Time.....	10,162 83
Sewage Disposal.....	8,829 95
Ammunition used in Testing.....	8,137 54
Employees' Transportation.....	7,809 10
Employees' Suggestion Plan Awards.....	4,481 74
Payroll Distribution Service Fees.....	4,427 46
Contract Termination Charges.....	1,414 24
Miscellaneous Expenses.....	24,457 18
Scrap Sales.....	22,928 90
Net Revenue from Cafeteria Services.....	2,428 47
Miscellaneous Revenues.....	240 21
Total, per Operating Statement.....	<u><u>\$ 2,610,128 90</u></u>

SMALL ARMS LIMITED—Concluded

Capital Assets held in trust for the Crown as at March 31, 1945

Buildings.....	1,261,832 18
Machine Tools.....	5,569,958 95
Plant Equipment.....	615,401 74
Office Furniture and Equipment.....	81,381 16
Cafeteria Equipment.....	32,190 93
Service Trucks, Tractors and Automobile.....	8,052 17
Miscellaneous Special Equipment.....	8,100 83
Total.....	<u>\$ 7,576,917 96</u>

TURBO RESEARCH LIMITED—Concluded

Expenditure Statement for the period from July 7, 1944, the date of incorporation,
to March 31, 1945

Engineering and Experimental Expenses—

Salaries and Wages.....	69,556 82
Materials used for development purposes.....	15,131 76
Students' Wages and Training Expenses.....	9,722 93
Security Guards' Wages.....	4,948 04
Professional Services and Expenses.....	4,422 98
Travelling.....	3,874 54
Sundry Tools and Equipment.....	3,697 60
Heat, Light, Power and Water.....	3,695 87
Stationery and Draughting Supplies.....	1,706 98
Books and Periodicals.....	1,689 96
Maintenance Supplies.....	1,308 31
Blueprinting and Reproduction Expenses.....	1,284 16
Advertising for Technical Personnel.....	1,284 02
Workmen's Compensation Insurance.....	852 12
Cleaners and Sweepers—Wages and Supplies.....	820 20
Rent.....	583 33
Telephone and Telegraph.....	501 33
Unemployment Insurance.....	277 74
Miscellaneous.....	797 88

126,156 57

Administrative Expenses—

Administrative and Office Salaries.....	9,633 21
Stationery and Office Supplies.....	1,312 11
Travelling.....	1,289 65
Incorporation and Organization Expenses.....	431 26
Telephone and Telegraph.....	401 71
Postage and Excise.....	391 40
Miscellaneous.....	514 84

13,974 18

Total, applied against Research Enterprises Limited Advances.....\$ 140,130 75

EXHIBIT "A"

Capital Assets held in trust for the Crown as at March 31, 1945

Buildings.....	89,554 94
Machinery and Equipment.....	72,202 62
Office Furniture and Equipment.....	8,541 69
	170,299 25
Uncompleted Machinery and Equipment Work Orders.....	11,204 62
Total.....	\$ 181,503 87

VENEER LOG SUPPLY LIMITED

Balance Sheet as at August 31, 1944

ASSETS		LIABILITIES	
Cash on Hand and at Bank.....	53,209 71	Accounts Payable.....	15,204 94
Accounts Receivable.....	194,230 10	Reserve for Claims <i>re</i> Imperfect Logs.....	1,316 93
Dominion of Canada Victory Bonds, held in trust for employees.....		Share Capital—	
<i>Deduct</i> —Employees' deposits applicable thereto..	1,150 00	Authorized: 1,000 shares of no par value	
	676 20	Issued: 32 shares, fully paid.....	32 00
Dominion of Canada—Balance resulting from transfer of surplus funds.....	473 80	Surplus—	
		Balance as at September 1, 1943.....	134,912 32
	12,329 97	<i>Add</i> —Net profit for the year ended August 31, 1944, per Income and Expenditure Statement..	108,777 39
			243,689 71
			<u>\$ 260,243 58</u>

Approved on behalf of the Board.

S. J. STANIFORTH,

Director.

G. M. STRONG,

Director.

I have examined the accounts of Veneer Log Supply Limited for the year ended August 31, 1944, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at August 31, 1944, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

VENEER LOG SUPPLY LIMITED—*Concluded*

Income and Expenditure Statement for the year ended August 31, 1944

Sales.....		1,933,273 34
Less—		
Sales Rebates.....	16,075 48	
Provision for Claims <i>re</i> Imperfect Logs.....	1,500 00	
		<u>17,575 48</u>
Purchases.....		<u>1,915,697 86</u>
		1,710,009 95
Gross Profit.....		205,687 91
Deduct—		
Log Inspection Expenses—		
Salaries.....	36,036 62	
Travelling.....	28,120 94	
Unloading Supervision.....	683 79	
		<u>64,841 35</u>
Administrative Expenses—		
Salaries.....	19,151 04	
Telephone and Telegraph.....	3,227 20	
Rent, Light and Water.....	3,681 96	
Exchange.....	1,857 22	
Stationery and Office Supplies.....	917 45	
Audit Fees.....	900 00	
Travelling.....	851 85	
Postage and Excise.....	681 90	
Unemployment Insurance.....	317 60	
Miscellaneous.....	600 76	
		<u>32,186 98</u>
		<u>97,028 33</u>
Operating Profit.....		108,659 58
Add—Interest earned.....		117 81
Net Profit for Year.....		<u>\$ 108,777 39</u>

VENEER LOG SUPPLY LIMITED

Balance Sheet as at April 30, 1945

ASSETS		LIABILITIES	
Dominion of Canada—Balance resulting from the transfer of surplus funds.....	2,551 81	Bank Overdraft.....	1,457 36
		Accounts Payable and Accrued Liabilities.....	1,062 45
		Share Capital—	
		Authorized: 1,000 shares of no par value	
		Issued: 32 shares, fully paid.....	32 00
		Surplus—	
		Balance as at September 1, 1944.....	243,689 71
		Add—	
		Balance of Reserve for Claims	
		re Imperfect Logs, not re-	
		quired.....	1,961 20
		Office Furniture and Equipment	
		charged as expense in previous	
		years, recorded as Crown-	
		owned assets.....	2,239 58
			4,200 78
			247,890 49
		Deduct—Log Inspection and Administrative	
		Expenses for the period from September 1,	
		1944 to April 30, 1945 (Schedule "A").....	14,313 35
			233,577 14
		Deduct—Distribution of net assets to His	
		Majesty the King in right of Canada, pre-	
		paratory to dissolution.....	233,577 14
			—0—
			\$ 2,551 81
			\$ 2,551 81

Note: The assets were taken over and the liabilities assumed by the Department of Munitions and Supply as at April 30, 1945, and the Company ceased to carry on business as of that date.

Approved on behalf of the Board.

S. J. STANFORTH,
Director.

J. W. HARDING,
Director.

I have examined the accounts of Veneer Log Supply Limited for the period from September 1, 1944 to April 30, 1945, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at April 30, 1945, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

VENEER LOG SUPPLY LIMITED—Concluded

Log Inspection and Administrative Expenses for the period from September 1, 1944 to April 30, 1945

Log Inspection Expenses—		
Salaries	5,160 90	
Travelling.....	1,286 84	
		6,447 74
Administrative Expenses—		
Salaries	5,115 46	
Rent and Light.....	1,280 17	
Legal and Audit Fees.....	805 00	
Telephone and Telegraph.....	378 14	
Exchange.....	242 85	
Travelling.....	105 25	
Miscellaneous.....	242 05	
		8,168 92
		14,616 66
Deduct—Miscellaneous Income.....		303 31
Total, applied against Surplus Account.....	\$	14,313 35

VICTORY AIRCRAFT LIMITED

Balance Sheet as at March 31, 1945

ASSETS		LIABILITIES	
Cash on Hand.....	8,720 00	Bank Overdraft (Net).....	905,348 43
Accounts Receivable.....	277,489 04	Accounts Payable and Accrued Liabilities.....	8,317 350 21
Dominion of Canada Victory Bonds, held in trust for employees.....	1,004,400 00	Receiver General of Canada—	
<i>Deduct</i> —Employees' deposits applicable thereto.....	658,533 00	Sales Tax.....	778,442 67
Progress Payments to Sub-Contractor.....		Employees' Income Tax.....	77,911 06
Inventories of Materials, General Stores, Work in Process and Finished Goods, at book value, as computed and certified by the Management.....	26,415,062 58	Workmen's Compensation Insurance.....	37,727 74
Deferred Charges and Prepaid Expenses—		Employees' War Savings Certificates.....	616 25
Jigs, Tools, Fixtures, Gauges and Dies, un- amortized.....	2,350,943 75		
Unexpired Insurance.....	15,074 73		
		Dominion of Canada—Advances.....	894,697 72
		Reserve for Adjustment of Interim Billings—	17,976,521 30
		Excess of deliveries invoiced over estimated cost, for the year ended March 31, 1945, per Oper- ating Statement.....	5,459,029 16
		<i>Deduct</i> —Balance at debit, April 1, 1944.....	3,866,838 38
	2,366,018 48		1,592,190 78
		Share Capital—	
		Authorized: 1,000 shares of no par value	33 00
		Issued:	
		33 shares, fully paid.....	\$29,686,141 44

NOTES:

As at March 31, 1945, the Company had in its charge, Crown-owned capital assets with a cost valuation of \$7,036,304.20 (Exhibit 'A'). The accounts do not reflect the value of engines, propellers, etc., supplied free of charge by the United Kingdom, or the value of unbilled aircraft parts and materials received from the Department of Munitions and Supply.

Approved on behalf of the Board.

V. W. SCULLY,
Director.

KENNETH CRITTENDEN,
Director.

WATSON SELLAR,
Auditor General.

I have examined the accounts of Victory Aircraft Limited for the year ended March 31, 1945, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1945, according to the best of my information and the explanations given to me and as shown by the books of the Company.

VICTORY AIRCRAFT LIMITED—Continued

Operating Statement for the year ended March 31, 1945

Lancaster aircraft and spares delivered, on the basis of interim billing prices..... 72,208,924 00

Deduct—

Inventories of Materials, General Stores, Work in Process and Finished Goods as at April 1, 1944.....	26,221,402 57
Materials and Parts Purchased (including estimated value of unbilled materials and parts received).....	44,460,692 97
Direct Labour.....	7,351,917 00
Amortization of Jigs, Tools, Fixtures, Gauges and Dies.....	4,163,795 47
Factory Overhead Expenses (Schedule "A").....	13,233,295 93
Administrative Expenses (Schedule "B").....	614,316 67
Test Flight Insurance and Airport Charges.....	319,612 50
	<hr/>
	96,365,033 11

Less—

Inventories of Materials, General Stores, Work in Process and Finished Goods as at March 31, 1945.....	26,415,062 58
Cost of work completed for special orders (including York aircraft).....	3,122,450 67
	<hr/>
	29,537,513 25
	<hr/>
	66,827,519 86
	<hr/>
	5,381,404 14

Add—

Cash Discounts.....	63,595 00
Miscellaneous Revenue.....	14,030 02
	<hr/>
	77,625 02

Excess of amount of deliveries invoiced, at interim billing prices, over estimated cost of aircraft and spares delivered during year, carried to Reserve for Adjustment of Interim Billings..... \$ 5,459,029 16

SCHEDULE "A"

Factory Overhead Expenses for the Year ended March 31, 1945

Supervision Salaries and Wages.....	1,701,609 62
Maintenance Salaries and Wages.....	1,130,975 97
Inspection Salaries and Wages.....	1,036,091 82
General Indirect Salaries and Wages.....	4,770,103 39
Incentive Bonus and Indirect Night Shift and Overtime Bonuses.....	691,821 51
Maintenance Supplies.....	908,024 25
Employees' Transportation.....	649,313 80
General Factory Supplies.....	616,116 51
Small and Perishable Tools.....	576,485 21
Workmen's Compensation Insurance.....	278,733 38
Heat, Light and Power.....	219,715 45
Contract Termination Charges.....	136,332 79
Unemployment Insurance.....	106,836 08
Freight, Cartage, Duties and Taxes on Factory Supplies and Tools.....	86,704 17
Travelling.....	77,270 23
Rental Expense.....	67,391 71
Net Cost of Cafeteria Services.....	43,788 89
Contributions in lieu of Municipal and School Taxes.....	40,596 17
Employees' Group Insurance.....	35,452 46
Joint Employment Bureau Expenses.....	11,875 92
Miscellaneous Expenses.....	100,516 88
Scrap Sales.....	21,310 06
Gross Revenue from Water Supplied.....	18,620 89
Charges for Heat Treating and Anodysing Services, etc.....	12,529 33
	<hr/>
Total, per Operating Statement.....	<u>\$13,233,295 93</u>

SCHEDULE "B"

VICTORY AIRCRAFT LIMITED—*Concluded*

Administrative Expenses for the Year ended March 31, 1945

Administrative Salaries.....	137,629 53
Office Salaries.....	242,976 81
Stationery and Office Supplies.....	74,155 02
Telephone and Telegraph.....	45,334 26
Rental of Mechanical Accounting Equipment, etc.....	36,234 86
Legal Fees.....	14,540 75
Employees' Recreational Activities, etc.....	10,104 59
Travelling.....	8,816 47
Postage and Excise.....	7,585 56
Audit Fees.....	5,500 00
Miscellaneous.....	31,438 82
Total, per Operating Statement.....	<u>\$ 614,316 67</u>

EXHIBIT "A"

Capital Assets held in trust for the Crown as at March 31, 1945

Land.....	51,384 80
Land Improvements.....	487,465 03
Railway Siding.....	43,973 20
Buildings.....	3,856,269 10
Machinery and Equipment.....	2,133,565 34
Office Furniture and Equipment.....	211,587 10
Water Supply.....	112,560 67
Cafeteria Equipment.....	75,311 97
Service Trucks and Automobiles.....	59,124 18
Hospital Equipment.....	5,062 81
Total.....	<u>\$ 7,036,304 20</u>

WAR ASSETS CORPORATION LIMITED

Balance Sheet as at July 11, 1944

ASSETS		LIABILITIES	
Cash on Hand and at Bank.....	459,016 21	Accounts Payable and Accrued Liabilities.....	6,934 13
Advances and Deposits.....	484 95	Receiver General of Canada—	
Prepaid Expenses.....	2,031 40	Employees' Income Tax.....	1,258 30
Preliminary Administrative Expenses, less Com- missions Earned—		Employees' War Savings.....	142 40
From inception to March 31, 1944.....	14,598 36		<u>1,400 70</u>
From April 1 to July 11, 1944 (Schedule "A")..	23,665 31	Due to Trust Account.....	241,461 40
	<u>38,263 67</u>	Share Capital—	
		Authorized: 50,000 shares of no par value	
		Issued: 2,500 shares, fully paid.....	250,000 00
	<u>\$ 499,796 23</u>		<u>\$ 499,796 23</u>
		(Trust Account)	
Accounts Receivable.....	160,493 43	Deposits received on Sales Agreements.....	70,756 83
Due from General Account.....	241,461 40	Receiver General of Canada—Liability in respect of sales of surplus Crown assets (Schedule "B").....	331,198 00
	<u>\$ 401,954 83</u>		<u>\$ 401,954 83</u>

NOTE:

As at July 11, 1944, the assets were taken over and the liabilities assumed by War Assets Corporation, and the Company was dissolved, in accordance with the provision of Section 19(2) of the Surplus Crown Assets Act.

Approved on behalf of the Board.

J. B. CARSWELL,
Director.
WILFRID GAGNON,
Director.

I have examined the accounts of War Assets Corporation Limited for the period from April 1 to July 11, 1944, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at July 11, 1944, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR, ¹⁷
Auditor General.

TREASURY NOTE:

REASURY NOTE.
The balance sheet as at March 31, 1945, of War Assets Corporation is exhibited in Section VA, Department of Reconstruction.

SCHEDULE "A"

WAR ASSETS CORPORATION LIMITED—*Concluded*Preliminary Administrative Expenses for the period from April 1 to July 11, 1944,
less Commissions Earned

Salaries.....	21,158 31
Travelling Expenses—General.....	2,272 51
Directors' Travelling Expenses.....	1,398 10
Consultants' Fees and Expenses.....	1,717 67
Telephone and Telegraph.....	1,638 89
Executives' Expenses.....	1,381 50
Rent, Light and Water.....	1,227 08
Printing and Stationery.....	1,047 60
Fees for accounting services, etc.—Citadel Merchandising Co. Limited.....	943 33
Living Expenses.....	524 89
Audit Fees.....	400 00
Miscellaneous.....	1,530 30
	<hr/>
	35,240 18
Deduct—Commissions Earned.....	11,574 87
	<hr/>
Total (Net) per Balance Sheet.....	\$ 23,665 31

SCHEDULE "B"

Liability to the Receiver General of Canada as at July 11, 1944
in respect of sales of surplus Crown assets

Sales during the period from April 1 to July 11, 1944.....	390,996 19
Less—Direct Sales Expenses.....	5,166 93
	<hr/>
	385,829 26
Deduct—Commissions Earned.....	11,574 87
	<hr/>
Net Proceeds.....	374,254 39
Deduct—Amounts remitted during the period from April 1 to July 11, 1944.....	43,056 39
	<hr/>
Balance as at July 11, 1944, per Balance Sheet.....	\$ 331,198 00

WAR SUPPLIES LIMITED

Balance Sheet as at March 31, 1945

ASSETS	\$ U.S.	LIABILITIES	\$ U.S.
Cash at Banks.....	4,231 64	Accounts Payable and Accrued Liabilities.....	2,095 95
Accounts Receivable—United States Government (including an amount of \$27,000,000 estimated for shipments made but not invoiced).....	50,824,457 31	Department of Munitions and Supply—Collection Account (Schedule "A").....	50,824,457 31
Advances and Deposits.....	605 18	Dominion of Canada—Advances.....	70,732 42
		Deduct—Administrative Expenses for the year ended March 31, 1945 (Schedule "B").....	68,017 67
		Share Capital—Authorized: 1,000 shares of no par value Issued: 29 shares (at \$1 Can., each) fully paid.....	26 12
	50,829,294 13		50,829,294 13

NOTE: The provisions of the agreement between the Company and certain agencies of the United States Government, regarding the limitation of profits, may entail refunds of amounts received and/or adjustments of amounts receivable by the Company. To March 31, 1945, interim refunds of \$40,000,000 and \$10,000,000 had been made, on the Company's behalf, to the War Department and the Maritime Commission, respectively.

I have examined the accounts of War Supplies Limited for the year ended March 31, 1945, and have obtained all the information and explanations I have required. In my opinion, subject to the fact that confirmations of amounts receivable were not obtained from the United States Government departments and agencies concerned, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1945, according to the best of my information and the explanations given to me and as shown by the books of the Company.

F. G. ROUNTHWAITE,
Director.
G. C. BATEMAN,
Director.

WATSON SELLAR,
Auditor General.

Approved on behalf of the Board.

SCHEDULE "A"

WAR SUPPLIES LIMITED—Concluded

Collection Account for the year ended March 31, 1945

	\$ U.S.
Balance as at April 1, 1944.....	71,557,035 22
Add—Shipments made during Year (including shipments not invoiced).....	225,177,864 08
	296,734,899 30
Deduct—Collections during Year (transmitted to the Federal Reserve Bank of New York, for credit to the Receiver General of Canada).....	245,910,441 99
Balance as at March 31, 1945, per Balance Sheet.....	50,824,457 31

SCHEDULE "B"

Administrative Expenses for the year ended March 31, 1945

	\$ U.S.
Salaries.....	40,693 18
Travelling Expenses (including compensation to officers and employees for increased living costs in Washington).....	11,709 91
Telephone and Telegraph.....	11,548 64
Rent (Ottawa Office).....	1,516 50
Stationery.....	605 45
Audit Fees.....	540 54
Miscellaneous Expenses.....	1,403 45
Total, applied against Dominion of Canada Advances.....	68,017 67

NOTE: The amount shown for telephone and telegraph expenses in the above statement includes charges for private line telephone services from Washington to Ottawa, made available by the British Supply Mission, Washington. These services were received free of charge in previous years.

WARTIME HOUSING

Balance Sheet as

ASSETS

Cash on Hand.....	17,076 68
Rentals Receivable.....	76,229 99
Deduct—Reserve for Doubtful Accounts.....	24,418 95
	51,811 04
Accounts Receivable.....	75,689 64
Advances—	
Caterers.....	40,876 87
Sundry.....	7,386 68
	48,263 55
Maintenance and Operating Inventories, at cost, as determined and certified by the Management—	
General Supplies.....	259,862 18
Cafeteria Supplies.....	60,812 44
Tools and Equipment.....	46,600 50
Less—Reserve for Renewals and Replacements.....	20,220 87
	26,379 63
Automobiles and Trucks.....	58,335 73
Less—Reserve for Renewals and Replacements.....	28,990 72
	29,345 01
	376,399 26
Recoverable Expenditures <i>re</i> Special Projects (Schedule "A").....	1,835,294 59
	<u>\$ 2,404,534 76</u>

(HOUSING PROJECT)

Capital expenditures incurred on behalf of the Crown in connection with authorized Housing Projects, under administration by the Company (Schedule "B")—

	Balance April 1, 1944	Net Additions during year	Balance, March 31, 1945
Land.....	1,038,213 19	157,574 89	1,195,788 08
Land Improvements (Sewers, Watermains, Roads, Grading, etc.).....	11,181,017 65	925,245 58	12,106,263 23
Buildings.....	51,122,678 96	5,075,856 91	56,198,535 87
Equipment, Furnishings, etc.....	2,644,960 58	31,168 17	2,676,128 75
	<u>\$65,986,870 38</u>	<u>\$ 6,189,845 55</u>	72,176,715 93
			<u>\$72,176,715 93</u>

Approved on behalf of the Board.

JOSEPH M. PIGOTT,
Director.

W. L. SOMERVILLE,
Director.

LIMITED

at March 31, 1945

LIABILITIES

Bank Overdraft (Net).....	35,684 31	
Accounts Payable.....	383,525 36	
Rentals Prepaid.....	97,316 27	
Tenants' Security Deposits.....	25,046 07	
Reserves—		
Renewal and Replacement of Housing Project Equipment, Furnishings, etc.....	1,202,574 57	
Fire Losses.....	119,812 21	
		1,322,386 78
Dominion of Canada—		
Surplus as at April 1, 1944.....	2,713,295 11	
Add—Net Profit for the year ended March 31, 1945, per Income and Expenditure Statement.....	2,575,401 10	
	5,288,696 21	
Deduct—Funds Transferred.....	4,748,150 24	
		540,545 97
Share Capital—		
Authorized: 1,000 shares of no par value		
Issued: 30 shares, fully paid.....		30 00
		<u>\$ 2,404,534 76</u>

TRUST ACCOUNT)

Accounts Payable.....	63,068 75
Contractors' Holdbacks.....	678,368 55
Dominion of Canada—Advances.....	71,435,278 63

\$72,176,715 93

I have examined the accounts of Wartime Housing Limited for the year ended March 31, 1945, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1945, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

WARTIME HOUSING LIMITED—Continued

Income and Expenditure Statement for the year ended March 31, 1945

Housing Rentals.....		5,363,236 14
<i>Deduct</i> —Housing Project Operating Expenses—		
Administrators' Salaries.....	107,615 72	
Staff Salaries and Wages.....	214,954 02	
Cost of Operating Cafeterias:		
Expenditures.....	2,048,456 61	
Revenue.....	1,768,139 38	
		280,317 23
Cost of Operating Staff Houses:		
Expenditures.....	1,232,485 00	
Revenue.....	933,534 29	
		298,950 71
Maintenance—Wages and Expenses.....	531,813 70	
Tenant Relations.....	88,489 96	
Heat, Light, Power and Water.....	70,526 45	
Rental of Offices, including Heat and Light.....	25,042 58	
Stationery and Office Supplies.....	23,390 10	
Automobile and Truck Operating Expenses (including provision for renewals and replacements).....	18,612 49	
School children's transportation and non-resident tuition fees.....	9,078 37	
Telephone and Telegraph.....	8,618 66	
Legal Fees.....	2,647 70	
Unemployment Insurance.....	2,156 01	
Miscellaneous.....	2,219 51	
		1,684,433 21
Provision for cost of Indirect Municipal Services.....	461,307 07	
Provision for Renewal and Replacement of Housing Project Equipment, Furnishings, etc.....	273,910 14	
Provision for Fire Losses.....	50,694 30	
Provision for renewal and replacement of maintenance and operating tools and equipment.....	3,821 91	
Provision for Doubtful Rentals Receivable.....	9,573 12	
		2,483,739 75
Housing Project Operating Profit—without including any charge in lieu of depreciation—(Housing Project Operating Statement).....		2,879,496 39
<i>Deduct</i> —Head Office Administrative Expenses—		
Office Salaries.....	268,705 36	
Travelling.....	67,163 23	
Tenant Relations.....	28,440 73	
Stationery and Office Supplies.....	28,245 30	
Telephone and Telegraph.....	10,863 35	
Legal Fees.....	10,255 25	
Office Rent.....	9,445 58	
Inter-project equipment moving expenses.....	6,308 86	
Architectural and Engineering Fees, etc.....	6,250 60	
Audit Fees.....	4,250 00	
Unemployment Insurance.....	1,140 49	
Miscellaneous.....	14,855 13	
		455,923 88
Net Operating Profit.....		2,423,572 51
<i>Add</i> —Miscellaneous Income and Other Credits—		
Administrative fees <i>re</i> woodcutting camp operated on behalf of the Department of Munitions and Supply.....	3,932 07	
Interest on recoverable expenditures <i>re</i> Special Projects.....	41,722 54	
Office Furniture and Equipment charged as expense in previous years, now recorded as Crown-owned assets.....	82,799 07	
Portion of Reserve for Renewal and Replacement of Housing Project Equipment, Furnishings, etc., applicable to projects transferred.....	19,131 89	
Sundry Revenues.....	4,243 02	
		151,828 59
Net Profit for Year.....		\$ 2,575,401 10

WARTIME HOUSING LIMITED—Continued
Housing Project Operating Statement for the year ended March 31, 1945

	Amherst, N.S.	Arvida, P.Q.	Brantford, Ont.	Cap de la Madeleine, P.Q.	Cartier- ville, P.Q.	Colling- wood, Ont.	De Sala- berry, P.Q.	Edmonton, Alta.	Esquimalt, B.C.	Fort Erie, Ont.
Housing Rentals.....	46,124 46	225,916 94	67,215 30	26,748 37	174,443 14	45,019 85	112,574 31	118,923 45	132,276 73	76,336 98
<i>Deduct—Housing Project Operating Expenses—</i>										
Administrators' Salaries.....	2,314 19	1,974 28	3,100 00	1,694 22	3,200 00	1,999 92	2,700 00	3,300 00	2,600 00	2,040 00
Staff Salaries and Wages.....	2,101 37	5,591 42	3,859 20	1,155 12	7,733 38	1,920 44	3,340 95	3,743 73	5,362 53	2,851 35
Cost of Operating Cafeterias:										
Expenditures.....			123,107 26		81,149 00				12,616 08	72,514 88
Revenue.....			91,696 85		68,771 85					61,162 30
			31,410 41		12,377 15				12,616 08	11,352 58
Cost of Operating Staff Houses:										
Expenditures.....	9,826 19		72,441 86		25,504 25				26,311 37	48,531 39
Revenue.....	11,856 09		56,365 64		21,582 48				23,790 80	20,118 78
	2,029 90		16,076 22		3,921 77				2,520 87	28,412 61
Maintenance—Wages and Expenses.....	5,947 67	17,099 08	7,469 04	4,891 29	18,205 99	7,523 42	11,336 90	3,048 93	9,955 54	6,996 59
Tenant Relations.....	9 23	2,917 59	3,237 34		4,147 10	1,979 38			2,973 66	
Heat, Light, Power and Water.....		2,674 08		24 63	9,627 50		105 09	96 89	62 80	
Rental of Offices, including Heat and Light.....	1,909 67			180 00	360 00	144 00	240 00	540 00	600 00	156 00
Stationery and Office Supplies.....	275 00					223 90	227 70	1,535 26	469 99	273 61
Automobile and Truck Operating Expenses (including provision for renewals and replacements).....	368 31	457 14	371 19	49 56	547 88					
School children's transportation and non-resident tuition fees.....		68 20	520 75	479 24	1,208 51	190 70	409 46	923 03	1,211 76	127 64
Telephone and Telegraph.....				57 50	138 60		87 44	150 46	200 05	72 87
Legal Fees.....	123 79	262 24	177 62	4 07	335 13	79 46	9 90	35 23	101 24	
Unemployment Insurance.....	36 33	46 98	33 94	12 92	63 13	29 63	31 72	29 26	56 05	28 08
Miscellaneous.....		7 36			159 16	105 25		34 89		
Provision for cost of Indirect Municipal Services.....	11,055 66	31,349 87	66,255 71	7,548 65	62,025 30	13,937 60	18,489 16	13,437 68	38,730 57	52,911 33
Provision for Renewal and Replacement of Housing Project Equipment, Furnishings, etc.....	4,062 00	14,164 50	5,843 20	3,120 00	11,030 95	4,128 40	8,626 12	30,087 46	11,135 25	6,756 04
Provision for Fire Losses.....	3,058 20	11,727 00	4,629 36	1,852 32	9,666 96	2,933 80	6,539 04	3,022 68	2,580 48	4,102 56
Provision for renewal and replacement of maintenance and operating tools and equipment.....	496 80	2,098 50	639 75	330 00	1,507 20	451 20	1,084 80	819 50	1,259 75	730 00
Provision for Doubtful Rentals Receivable.....				87 96		139 20	19 02		114 84	195 72
	88 00	3,252 75	15 50	140 00	319 37	56 63	2 00		128 07	60 00
	18,760 66	62,592 62	77,383 52	13,078 93	84,549 78	21,716 83	34,761 04	47,367 32	53,948 96	64,755 65
Housing Project Operating Profit or Loss (without including any charge in lieu of depreciation).....	\$ 27,363 80	\$ 163,324 32	\$ 10,168 22	\$ 13,669 44	\$ 89,893 36	\$ 23,303 02	\$ 77,813 27	\$ 71,556 13	\$ 78,327 77	\$ 11,581 33

WARTIME HOUSING LIMITED—Continued
Housing Project Operating Statement for the year ended March 31, 1945—Continued

	Fort William and Port Arthur, Ont.	Halifax, Dart- mouth and Eastern Passage N.S.	Hamilton, Ont.	Hull, P.Q.	Kingston, Ont.	La Tuque, P.Q.	Long Branch Ont.	Malton, Ont.	Moncton, N.B.	New Glasgow, N.S.
Housing Rentals.....	110,712 00	525,896 40	466,185 44	65,867 86	99,716 59	21,995 73	63,083 37	65,101 81	63,333 24	42,247 93
Deduct—Housing Project Operating Expenses—										
Administrators' Salaries.....	2,975 00	2,750 00	2,960 30	2,400 00	2,400 00	1,500 00	2,639 20	3,710 00	2,115 40	2,449 44
Staff Salaries and Wages.....	7,138 36	23,165 00	20,001 69	3,323 23	4,086 12	.....	4,370 71	5,364 25	2,420 23	5,212 94
Cost of Operating Cafeterias:										
Expenditures.....	148,964 42	131,032 70	280,247 14	.....	16,673 15	.....	118,982 57	196,284 60	.....	50,007 86
Revenue.....	145,499 35	125,579 20	283,413 21	.....	15,387 82	.....	114,818 70	176,780 03	.....	33,304 30
	3,465 07	5,453 50	4,166 07	.....	1,235 63	.....	4,163 87	19,503 92	.....	16,703 56
Cost of Operating Staff Houses:										
Expenditures.....	92,124 02	63,033 43	203,401 96	.....	11,947 35	.....	73,826 91	131,331 30	1,282 16	18,852 43
Revenue.....	62,560 41	101,809 65	156,166 94	.....	5,775 80	.....	34,564 66	72,769 17	241 45	17,069 50
	29,563 61	38,776 22	47,235 02	.....	6,171 55	.....	39,262 25	58,562 13	1,040 71	1,782 93
Maintenance—Wages and Expenses.....	7,276 94	60,389 10	33,722 13	16,459 13	16,791 45	2,628 43	5,258 24	7,029 32	16,418 98	11,748 77
Tenant Relations.....	3,109 18	4,999 19	9,848 49	2,914 93	2,760 50	.....	2,600 59	1,953 91	2,632 56	1,252 76
Heat, Light, Power and Water.....	17 20	18,058 71	23 79	2,553 33	901 58	.....	.....	5,048 80	6,029 61	1,207 00
Rental of Offices, including Heat and Light.....	1,293 42	6,806 70	2,142 25	136 00	216 00	165 00	130 00	97 25	180 00	432 00
Stationery and Office Supplies.....	851 26	1,725 58	1,297 25	265 66	396 55	78 41	450 33	1,137 22	269 62	274 90
Automobile and Truck Operating Expenses (including provision for renewals and replacements).....	801 25	679 70	1,207 50	322 62	169 40	.....	235 00	382 71	289 75	222 96
School children's transportation and non-resident tuition fees.....	.....	.....	.....	.....	5 00	.....	.....	192 00	.....	.....
Telephone and Telegraph.....	140 80	861 77	463 37	183 27	170 38	43 06	488 28	277 11	124 05	123 21
Legal Fees.....	22 50	292 99	245 50	.....	75 40	32 65	.....	.....	11 63	49 85
Unemployment Insurance.....	65 98	228 31	172 68	43 55	53 03	9 42	53 01	25 44	38 17	10 00
Miscellaneous.....	1 00	1,061 00	3 75	.....	225 00	.....	.....	.....	6 08	.....
Provision for cost of Indirect Municipal Services.....	56,721 51	87,695 63	115,157 65	28,621 72	35,707 59	4,456 97	59,721 48	103,289 06	31,576 79	40,470 32
Provision for Renewal and Replacement of Housing Project Equipment, Furnishings, etc.....	9,062 58	39,509 24	40,823 36	2,403 92	6,947 84	2,058 99	6,169 92	2,651 34	2,938 70	3,790 00
Provision for Fire Losses.....	6,346 20	24,373 20	28,369 82	3,736 27	4,740 84	1,147 56	4,800 24	3,874 98	3,747 95	2,260 68
Provision for renewal and replacement of maintenance and operating tools and equipment.....	1,129 20	4,677 00	4,664 25	585 15	985 20	150 00	600 00	600 00	604 20	408 00
Provision for Doubtful Rentals Receivable.....	77 52	.....	627 24	74 52	183 72	9 60	.....	82 44	.....	309 49
	229 50	390 16	664 50	497 50	46 00	259 27	51 71	834 80	243 11	.....
	74,166 51	156,645 23	190,306 82	35,919 08	48,611 19	8,082 39	71,403 35	111,332 02	39,110 75	47,228 49
Housing Project Operating Profit or Loss (without including any charge in lieu of depreciation).....	\$ 36,545 49	\$ 369,251 17	\$ 275,878 62	\$ 29,948 78	\$ 51,105 40	\$ 13,913 34	\$ 8,319 98	\$ 46,280 81	\$ 24,222 49	\$ 4,980 56

WARTIME HOUSING LIMITED—Continued
Housing Project Operating Statement for the year ended March 31, 1945—Continued

	Niagara Falls, Ont.	North Vancouver, B.C.	Orillia Ont.	Oshawa and Pickering, Ont.	Nobel and Parry Sound, Ont.	Peterborough, Ont.	Pictou, N.S.	Prince Rupert, B.C.	Quebec, P.Q.	Renfrew, Ont.
Housing Rentals.....	74,138 06	303,046 71	26,632 71	204,436 91	51,830 34	172,089 84	124,541 08	171,756 16	106,914 77	21,383 55
<i>Deduct</i> —Housing Project Operating Expenses—										
Administrators' Salaries.....	2,449 44	3,525 00	914 85	3,150 00	2,400 00	2,667 50	3,420 00	2,900 00	3,000 00	1,500 00
Staff Salaries and Wages.....	2,404 52	12,469 06	621 31	5,531 91	1,732 90	4,816 89	10,177 70	6,021 72	6,341 50	
Cost of Operating Cafeterias:										
Expenditures.....		1,705 90				1,124 23	99,733 38	7,798 14	71,981 81	
Revenue.....						22 10	82,950 65		54,634 56	
		1,705 90				1,102 13	16,782 73	7,798 14	17,297 25	
Cost of Operating Staff Houses:										
Expenditures.....		25,796 44				4,209 10	36,253 04	22,344 45	13,945 98	
Revenue.....		27,750 27				86 40	39,177 87	40,716 00	14,288 75	
		1,953 83				4,122 70	2,924 83	13,371 55	3,42 77	
Maintenance—Wages and Expenses.....	9,183 69	19,741 08	2,144 00	11,943 86	12,942 22	16,520 99	10,427 16	23,709 38	4,925 50	1,367 89
Tenant Relations.....	3,291 72	4,323 94		2,516 75	119 33	3,547 69	2,078 14	3,210 07	3,001 90	
Heat, Light, Power and Water.....	7 56	5,269 53		2,286 17	35 17	988 88	168 84	299 61	8,803 75	
Rental of Offices, including Heat and Light.....	180 00	901 46		595 00	150 00	420 00	720 00	360 00	555 00	
Stationery and Office Supplies.....	190 59	1,229 54	39 39	292 58	191 88	419 18	808 06	1,286 55	771 64	48 02
Automobile and Truck Operating Expenses (including provision for renewals and replacements).....	122 00	1,066 64	18 18	155 98	426 97	290 40	251 18	985 25	1,220 83	94 74
School children's transportation and non-resident tuition fees.....		8,021 33		72 00						
Telephone and Telegraph.....	43 23	760 56	13 05	223 99	163 34	161 01	130 15	334 38	280 70	12 00
Legal Fees.....		1 00				28 34	33 00	329 35	16 34	7 00
Unemployment Insurance.....	28 08	114 79		63 23	17 33	10,335 45	110 74	41 63	56 32	
Miscellaneous.....	2 99	84 64	2 00	13 31		350 00		1 00		
Provision for Cost of Indirect Municipal Services.....	17,903 82	57,260 64	3,752 78	22,245 82	18,108 80	35,478 14	42,187 87	28,903 53	45,927 96	3,029 65
Provision for Renewal and Replacement of Housing Project Equipment, Furnishings, etc.....	6,424 00	18,973 92	2,368 25	16,582 57	353 68	10,335 45	10,211 43	20,697 56	9,078 76	1,851 00
Provision for Fire Losses.....	5,092 32	6,845 12	1,315 44	11,872 74	6,867 00	6,846 03	7,383 00	7,664 64	4,920 12	1,178 04
Provision for renewal and replacement of maintenance and operating tools and equipment.....	750 00	3,161 85	257 25	2,001 65	994 00	1,677 00	1,206 80	610 20	897 00	207 00
Provision for Doubtful Rentals Receivable.....	166 32	155 04	29 16	50 40	208 92	121 44		146 76	96 72	9 60
	24 63		16 00	63 00	158 40	173 14		43 87	349 48	96 99
	30,371 09	86,397 57	7,678 88	52,816 18	26,090 80	54,631 20	60,988 90	58,066 56	61,270 04	6,372 28
Housing Project Operating Profit (without including any charge in lieu of depreciation).....	\$ 43,766 97	\$ 216,649 14	\$ 18,953 83	\$ 151,620 73	\$ 25,139 54	\$ 117,468 64	\$ 63,552 78	\$ 113,689 60	\$ 45,644 73	\$ 15,011 27

WARTIME HOUSING LIMITED—Continued
Housing Project Operating Statement for the year ended March 31, 1945—Concluded

	St. Catharines, Ont.	Saint John, N.B.	St. Paul L'Ermite, P.Q.	Sarnia, Ont.	Sault Ste. Marie, Ont.	Sorel, P.Q.	Welland, Ont.	Windsor, Ont.	Sundry Projects	Total
Housing Rentals.....	229,835 36	50,870 33	13,340 00	98,567 81	59,501 18	137,118 19	210,769 26	626,658 34	130,075 04	5,363,236 14
<i>Deduct—Housing Project Operating Expenses—</i>										
Administrators' Salaries.....	2,941 67	2,475 00	2,366 00	2,400 00	2,520 00	3,000 00	3,175 00	2,664 42	8,674 79	107,615 72
Staff Salaries and Wages.....	5,260 86	4,167 12	6,065 99	2,670 87	1,371 00	13,022 63	6,190 74	13,294 61	1,050 67	214,954 02
Cost of Operating Cafeterias:										
Expenditures.....	70,586 35	67,835 45	178,718 27			211,611 05	64,608 40		41,173 97	2,048,456 61
Revenue.....	58,575 20	47,300 87	174,710 22			147,373 22	51,390 60		33,618 00	1,768,139 38
	12,011 15	20,534 58	4,008 05			64,237 83	13,117 80		7,555 97	280,317 23
Cost of Operating Staff Houses:										
Expenditures.....	35,039 18	23,795 19	109,446 00			119,870 32	31,419 70		31,950 98	1,232,485 00
Revenue.....	27,185 78	21,724 86	73,092 25			63,691 39	30,396 40		10,753 25	933,534 29
	7,853 40	2,070 33	36,353 75			56,178 93	1,023 30		21,197 73	298,950 71
Maintenance—Wages and Expenses.....	15,528 84	9,729 27	2,376 77	6,383 13	6,432 94	19,193 20	16,949 74	62,021 88	10,095 22	531,813 70
Tenant Relations.....	3,770 26	6 25					4,056 64	11,122 30	103 56	88,489 96
Heat, Light, Power and Water.....	3,398 95	2,732 51	354 25	20 86	76 74	761 00	93 45	297 25	2,233 33	70,526 45
Rental of Offices, including Heat and Light.....	935 00		532 50	480 00	180 00	979 00	906 00	1,860 00	1,039 00	25,042 58
Stationery and Office Supplies.....	857 30	274 22	1,005 45	320 91	252 10	1,283 71	587 44	1,545 81	714 11	23,390 10
Automobile and Truck Operating Expenses (including provision for renewals and replacements).....	328 33	439 90	548 51	252 78	369 62	477 75	386 54	1,065 25	661 46	18,612 49
School children's transportation and non-resident tuition fees.....	114 11		366 00					111 83		9,078 37
Telephone and Telegraph.....	216 42	198 82	365 55	51 42	66 95	393 08	128 05	318 43	389 10	8,618 66
Legal Fees.....	262 57	34 50			54 00	58 60	18 14	861 32	32 80	2,647 70
Unemployment Insurance.....	57 24	55 62	38 48	42 67	14 04	79 66	70 88	178 02	37 43	2,156 01
Miscellaneous.....	219 40		167 20				1 00		3 40	2,219 51
Provision for cost of Indirect Municipal Services.....	53,755 50	42,718 12	54,598 50	12,622 64	11,229 39	159,605 39	46,704 72	95,341 12	53,788 57	1,684,433 21
Provision for Renewal and Replacement of Housing Project Equipment, Furnishings, etc.....	18,706 68	4,192 41	154 25	14,050 78	5,306 04	17,848 48	19,973 96	55,481 23	13,235 31	461,307 07
Provision for Fire Losses.....	14,013 00	2,864 76	909 48	1,580 11	2,055 00	3,113 52	12,363 72	34,971 48	8,462 88	273,910 14
Provision for renewal and replacement of maintenance and operating tools and equipment.....	2,332 65	467 75	111 00	583 75	603 60	1,032 40	2,273 00	6,236 85	1,450 25	50,694 30
Provision for Doubtful Rentals Receivable.....	101 40			62 40	64 20		416 04	366 39	214 44	3,821 91
	270 13	136 91		8 55			224 71	249 18	109 77	9,573 12
	89,179 96	50,379 95	55,464 73	28,908 23	19,258 23	181,679 79	81,956 15	192,646 25	77,261 22	2,483,739 75
Housing Project, Operating Profit or Loss (without including any charge in lieu of depreciation).....	\$ 140,655 40 \$	490 38 \$	42,124 73 \$	69,659 58 \$	40,242 95 \$	44,561 60 \$	128,813 11 \$	434,012 09 \$	\$ 52,813 82	\$ 2,879,496 39

WARTIME HOUSING LIMITED—Continued

Recoverable Expenditures *re* Special Projects as at March 31, 1945

Project	Balance as at April 1, 1944	Expenditures during Year	Recoveries during Year	Balance as at March 31, 1945
Cartierville, Que.— Installation of electrical services (recoverable from Montreal Light, Heat and Power Consolidated).....	21,858 59	1,449 61	2,446 13	20,862 07
Chalk River, Ont.— Cost of moving houses from various localities (recoverable from Defence Industries Limited).....		46,401 12	100,000 00	53,598 88
Dartmouth, N.S.— Development for additional water supply (recoverable from municipality).....	237,235 61	26,582 26	76,638 81	187,179 06
Staff houses and dining hall (made available to R.C.A.F.).....	346,612 19			346,612 19
Eastern Passage, N.S.— Alterations to aircraft plant to provide accommodation for R.C.A.F. personnel (recoverable from Department of Munitions and Supply).....		35,174 30		35,174 30
Edmonton, Alta.— Installation of connecting water and sewer services (recoverable from municipality)....	27,193 68	24,055 68		3,138 00
Esquimalt, B.C.— Extension of electrical distribution system (recoverable from British Columbia Electric Railway Company Limited).....	4,739 17	1,648 46	591 24	5,796 39
Frankford, Ont.— Construction of housing accommodation (recoverable from Bata Shoe Company of Canada Limited).....	284,298 20		36,683 64	247,614 56
Halifax, N.S.— Development for additional water supply (recoverable from municipality).....	705,307 10	4,323 47	187,500 00	513,483 63
Construction and installation of water and sewer mains and services, etc. (recoverable from municipality).....	170,794 38	29,781 46		200,575 84
Construction, equipping and furnishing of merchant seamen's manning pool (recovered from Department of Transport).....	302,160 82	10,161 20	312,322 02	
Installation of electrical services (recoverable from Nova Scotia Light and Power Company).....	26,865 00	2,050 00	6,950 00	21,965 00
Construction of bunk houses, dining hall, hiring hall, etc., (recoverable from Canadian National Railways).....	23,744 85	72,238 46	60,588 33	35,394 98
Construction of dining hall (recoverable from Department of Transport).....	19,198 99	1,093 23	19,544 28	747 94
Hubbards Cove, N.S.— Additions and alterations to transform hotel into merchant seamen's training school (recovered from Department of Transport)...	173,230 06		173,230 06	
North Vancouver, B.C.— Extension of electrical distribution system (recoverable from British Columbia Electric Railway Company Limited).....	19,776 41		3,905 89	15,870 52
Orillia, Ont.— Acquisition of land (recoverable from municipality).....		2,393 83	152 75	2,241 08
Prince Rupert, B.C.— Extension of power lines (recoverable from North British Columbia Power Co. Ltd.)....	15,106 72		2,063 80	13,042 92
Riding Mountain, Man.— Construction of woodcutting camp (recovered from Department of Munitions and Supply)	14,680 37		14,680 37	

WARTIME HOUSING LIMITED—Continued

Recoverable Expenditures re Special Projects as at March 31, 1945—Concluded

Project	Balance as at April 1, 1944	Expenditures during Year	Recoveries during Year	Balance as at March 31, 1945
Saint John, N.B.—				
Construction and equipping of bunk houses and dining hall (recovered from Department of Transport).....	84,287 97	.....	84,287 97	
Sea Island, B.C.—				
Extension of electrical distribution system (recoverable from British Columbia Electric Railway Company Limited).....		13,152 83	.....	13,152 83
Sorel, Que.—				
Development for additional water supply (recoverable from municipality).....	87,950 82	47,049 18	48,333 32	86,666 68
Toronto, Ont.—				
Construction of housing accommodation (recoverable from municipality).....		137,071 95	.....	137,071 95
Vancouver, B.C.—				
Rehabilitation and furnishing of hotel as merchant seamen's manning pool (recovered from Department of Transport).....	63,363 20	.....	63,363 20	
Victoria, B.C.—				
Extension of electrical distribution system (recoverable from British Columbia Electric Railway Company Limited).....	1,909 93	775 59	381 99	2,303 53
Welland, Ont.—				
Part cost of conversion of staff house to hospital (recovered from Department of Munitions and Supply).....	2,241 70	.....	2,241 70	
Various—				
Construction of telephone shelters at various localities (recovered from Bell Telephone Company of Canada).....	2,378 97	.....	2,378 97	
Totals.....	\$2,634,934 73	\$ 398,644 33	\$1,198,284 47	\$ 1,835,294 59

SCHEDULE "B"

Capital Expenditures incurred on behalf of the Crown in connection with authorized Housing Projects to March 31, 1945

Project	Land	Land Improvements	Buildings	Equipment, Furnishings, etc.	Total
Amherst, N.S.....	5,329 50	68,858 93	405,850 66	19,413 15	499,452 24
Arvida, P.Q.....		110,438 40	1,565,684 64	38,058 72	1,714,181 76
Beauharnois, P.Q.....	22,575 00	92,562 42	315,194 82	7,908 66	438,240 90
Brantford, Ont.....	310 00	215,213 54	1,200,984 04	105,702 93	1,522,210 51
Brownsburg, P.Q.....	5,488 00	56,081 31	228,908 33	4,755 69	295,233 33
Cap de la Madeleine, P.Q.....	14,351 24	43,297 67	274,809 64	5,985 79	338,444 34
Cartierville, P.Q.....	73,630 90	385,560 72	1,450 080 24	65,124 46	1,974,396 32
Chicoutimi, P.Q.....	100 00	76,723 38	344,276 82	6,225 79	427,325 99
Collingwood, Ont.....	2,520 00	119,344 76	384,892 53	11,658 63	518,415 92
Cornwall, Ont.....	3,800 00	37,789 12	144,158 23	4,212 34	189,959 69
De Salaberry, P.Q.....	9,200 00	115,993 92	753,477 86	17,324 29	895,996 07
Dundas, Ont.....	8,938 00	50,581 84	222,061 45	7,123 36	288,704 65
Edmonton, Alta.....		108,454 11	1,328,454 55	13,660 22	1,450,568 88
Esquimalt, B.C.....	744 00	255,706 51	848,903 43	40,431 98	1,145,785 92
Fort Erie, Ont.....	2,877 00	163,912 02	827,251 61	71,459 18	1,065,499 81
Fort William, Ont.....		102,630 87	1,081,306 45	113,869 83	1,297,807 15
Galt, Ont.....		11,326 05	115,544 53	3,550 90	130,421 48

WARTIME HOUSING LIMITED—*Concluded*

Capital Expenditures incurred on behalf of the Crown in connection with authorized Housing
Projects to March 31, 1945—*Concluded*

Project	Land	Land Improvements	Buildings	Equipment, Furnishings, etc.	Total
Halifax, Dartmouth and Eastern Passage, N.S.....	160,748 11	1,336,654 79	4,994,427 61	167,750 30	6,659,580 81
Hamilton, Ont.....	208,139 57	891,531 40	4,758,890 66	274,903 26	6,133,464 89
Hespeler, Ont.....		5,583 48	104,281 18	24,726 45	134,591 11
Hull, P.Q.....	200 00	156,718 09	764,740 43	19,829 21	941,487 73
Jonquiere, P.Q.....		55,911 64	336,597 61	7,191 09	399,700 34
Kingston, Ont.....	17,945 00	312,491 49	826,379 63	20,304 10	1,177,120 22
La Tuque, P.Q.....	14,500 00	46,169 97	271,906 44	4,671 41	337,247 82
Lac La Tortue, P.Q.....	2,900 00	6,529 98	41,861 11	863 38	52,154 47
Lauzon, P.Q.....	14,100 87	86,277 27	466,558 98	23,883 67	590,820 79
Liverpool, N.S.....	9,514 00	105,501 91	153,409 78	3,619 46	272,045 15
London, Ont.....	50 00	1,224 12	163,653 75	2,497 99	167,425 86
Long Branch, Ont.....	23,000 00	167,518 09	769,640 71	91,807 66	1,051,966 46
Malton, Ont.....	19,875 00	250,735 19	1,093,688 82	176,569 94	1,540,868 95
Midland, Ont.....	1,730 00	16,786 71	122,554 37	3,802 79	144,873 87
Moncton, N.B.....	12,325 00	413,710 02	610,694 13	18,419 99	1,055,149 14
Moose Jaw, Sask.....	50 00	9,191 75	138,609 89	4,539 66	152,391 30
New Glasgow, N.S.....	3,861 85	83,571 25	445,923 14	36,221 77	569,578 01
Niagara Falls, Ont.....	9,600 00	146,920 08	572,641 90	21,587 06	750,749 04
North Vancouver, B.C.....	18,314 60	578,433 66	1,867,167 76	44,916 47	2,508,832 49
Nobel, Parry Sound and Chalk River, Ont.....	5,405 00	303,625 85	775,612 55	24,360 91	1,109,004 31
Orillia, Ont.....	5,113 00	103,416 79	273,654 75	7,031 53	389,216 07
Oshawa, Ont.....		14,612 06	391,651 57	9,178 74	415,442 37
Ottawa, Ont.....	600 00	84,548 04	100,441 23	2,583 23	188,172 50
Peterborough, Ont.....	55,220 00	426,910 23	1,363,104 98	42,976 44	1,888,211 65
Pickering, Ont.....	33,535 00	354,201 05	1,416,355 99	45,137 98	1,849,230 02
Pictou, N.S.....	20,687 00	344,581 54	1,288,237 55	81,586 58	1,735,092 67
Port Arthur, Ont.....		17,567 27	119,858 69	3,481 40	140,907 36
Prince Rupert, B.C.....	14,867 00	481,145 93	1,825,712 24	146,201 93	2,467,927 10
Quebec, P.Q.....	80,520 00	107,004 18	619,973 55	13,774 33	821,272 06
Renfrew, Ont.....	2,221 00	35,471 96	202,926 24	4,689 46	245,308 66
Rock Island, P.Q.....	3,000 00	53,969 39	141,395 19	2,616 10	200,980 68
Sault Ste. Marie, Ont.....	1,085 00	121,661 98	475,570 45	8,533 98	606,851 41
St. Catharines, Ont.....	66,727 34	471,353 67	1,929,722 25	90,956 46	2,558,759 72
St. John, N.B.....	29,260 00	202,291 79	813,382 99	47,662 52	1,092,597 30
St. Paul L'Ermite, P.Q.....	29,302 20	112,375 75	768,904 87	145,442 54	1,056,025 36
Ste. Therese, P.Q.....	4,075 00	86,446 91	294,875 45	7,497 06	392,894 42
Sarnia, Ont.....	1,775 00	112,077 01	1,092,751 69	9,716 28	1,216,319 98
Sea Island, B.C.....	81,891 60	202,642 45	866,165 22	13,434 26	1,164,133 53
Sorel, P.Q.....	25,385 30	318,150 00	2,191,269 88	184,650 42	2,719,455 60
Toronto, Ont.....		12,588 13	549,965 79	10,024 99	572,578 91
Valleyfield, P.Q.....	2,000 00	4,158 49	32,528 50	710 61	39,397 60
Victoria, B.C.....	150 00	75,294 22	410,357 19	4,494 15	490,295 56
Wallaceburg, Ont.....	6,100 00	59,253 89	251,473 01	21,180 53	338,007 43
Waterloo, P.Q.....	4,760 00	18,751 94	72,954 73	1,711 61	98,178 28
Welland, Ont.....	51,000 00	605,892 83	2,182,200 06	101,474 14	2,940,567 03
Windsor, Ont.....	2,391 00	668,775 83	5,660,134 30	157,981 19	6,489,282 32
Woodstock, Ont.....	2,000 00	21,557 59	84,902 29	2,467 80	110,927 68
Unallocated Expenditures.....			6,984 94		6,984 94
Totals.....	\$1,195,788 08	\$12,106,263 23	\$56,198,535 87	\$2,676,128 75	\$72,176,715 93

WARTIME METALS CORPORATION

Balance Sheet as at March 31, 1945

ASSETS		LIABILITIES	
Cash on Hand.....	540 97	Bank Overdraft (Net).....	193 81
Accounts Receivable—		Accounts Payable and Accrued Liabilities.....	36,579 59
Department of Munitions and Supply.....	176,024 50		
Sundry.....	29,398 82	Dominion of Canada—	
		Advances.....	615,998 20
Inventories of metal and mineral concentrates at production cost, as determined and certified by the Management.....	205,423 32	Deduct: Deficit—	
	24,547 04	Balance as at April 1, 1944.....	194,063 76
Deferred Charges and Prepaid Expenses—		Add—Net Loss for the year ended	
Inventories of General Supplies.....	90,789 92	March 31, 1945, per Income and	
Unexpired Insurance.....	2,093 76	Expenditure Statement.....	134,451 70
Miscellaneous.....	361 13		
			328,515 46
	93,744 81		
			287,482 74
	\$ 324,256 14		\$ 324,256 14

(MINING PROJECT TRUST ACCOUNT)

Capital expenditures incurred on behalf of the Crown in connection with authorized Mining Projects, under administration by the Corpo- ration (Schedule "A")—		Dominion of Canada—Advances.....	1,716,222 98
Mining Property.....	472,669 01		
Buildings.....	298,432 65		
Roads and other Land Improvements.....	18,037 52		
Mining, Milling and Auxiliary Machinery and Equipment.....	565,851 71		
Boarding House Furniture and Equipment..	8,513 99		
Office Furniture and Equipment.....	2,876 92		
Service Truck.....	1,881 71		
	1,368,263 51		
	347,959 47		
	1,716,222 98		
	\$ 1,716,222 98		\$ 1,716,222 98

Approved on behalf of the Board.

J. R. TIMMINS,
Director.

R. E. STAVERT,
Director.

I have examined the accounts of Wartime Metals Corporation for the year ended March 31, 1945, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at March 31, 1945, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

WATSON SELLAR,
Auditor General.

WARTIME METALS CORPORATION—Concluded
Income and Expenditure Statement for the year ended March 31, 1945

Sales of metal and mineral concentrates (including deliveries, billed at cost, for the account of the Department of Munitions and Supply).....		909,449 88	
<i>Deduct:</i>			
Inventories of metal concentrates and purchased ore as at April 1, 1944.....	226,235 56		
Purchases of Broken Ore.....	547 49		
Mining Expenses.....	277,387 80		
Milling Expenses.....	183,961 44		
Administrative and General Expenses at Mining Projects.....	99,863 79		
	<hr/>	787,996 08	
Less: Inventories of metal and mineral concentrates as at March 31, 1945.....	24,547 04		763,449 04
Other Direct Costs—			
Royalties.....	106,938 67		
Shipping and Marketing Expenses.....	76,905 35		
Tonnage Dues.....	9,484 99		
	<hr/>	193,329 01	956,778 05
Loss on Mining and Milling Operations.....			47,328 17
<i>Add or Deduct—</i>			
Head Office administrative expenses for the year ended March 31, 1945 (Schedule "B").....	56,903 27		
Expenses incurred in closing down mining projects.....	28,163 50		
Freight on concentrates shipped in previous year (net).....	7,754 36		
Office furniture and equipment charged as expense in previous years, now recorded as Crown-owned assets.....	4,421 70		
Profit realized on the liquidation of brass ingot stock.....	1,275 90		
	<hr/>		87,123 53
Net Loss for Year.....			<hr/> <hr/> \$ 134,451 70

SCHEDULE "A"

Capital Expenditures incurred on behalf of the Crown in connection with authorized Mining Projects under administration by the Corporation as at March 31, 1945

	Emerald Tungsten, Salmo, B.C.	La Corne Molybdenum, Val D'Or, P.Q.	Total
Mining Property.....	472,669 01	.....	472,669 01
Buildings.....	260,505 17	37,927 48	298,432 65
Roads and other Land Improvements.....	17,891 62	145 90	18,037 52
Mining, Milling and Auxiliary Machinery and Equipment.....	329,654 70	236,197 01	565,851 71
Boarding House Furniture and Equipment.....	6,264 71	2,249 28	8,513 99
Office Furniture and Equipment.....	1,601 38	1,275 54	2,876 92
Service Truck.....	.....	1,881 71	1,881 71
	<hr/>	<hr/>	<hr/>
Development and Pre-Production Expenses.....	1,088,586 59	279,676 92	1,368,263 51
	184,567 52	163,391 95	347,959 47
Totals.....	<hr/> <hr/> \$ 1,273,154 11	<hr/> <hr/> \$ 443,068 87	<hr/> <hr/> \$ 1,716,222 98

SCHEDULE "B"

Head Office Administrative Expenses for the year ended March 31, 1945

Salaries.....	33,636 13
Travelling Expenses and Living Allowances.....	7,888 32
Audit Fees (including portion relating to Projects).....	6,625 00
Rent, Light and Water.....	3,952 09
Telephone and Telegraph.....	2,940 80
Engineering Fees.....	565 00
Postage and Excise.....	395 50
Stationery and Office Supplies.....	377 77
Legal Fees.....	256 11
Unemployment Insurance.....	128 43
Miscellaneous.....	138 12
Total, per Income and Expenditure Statement.....	<hr/> <hr/> \$ 56,903 27

WARTIME OILS LIMITED

Balance Sheet as at March 31, 1945

ASSETS		LIABILITIES	
Due from Trustee—Balance of net revenues from production....	59,207 31	Bank Overdraft (Net).....	95,178 41
Advances to Oil Drilling and Exploration Companies, in connection with the drilling of wells in marginal and sub-marginal areas—recoverable only from production (Schedule "A").....	3,207,156 57	Accounts Payable and Accrued Liabilities.....	109,833 09
		Dominion of Canada—Advances.....	3,310,511 24
		Deduct—Loss on Advances made with respect to abandoned well.....	212,632 28
			<u>3,097,878 96</u>
		Deduct—Administrative Expenses—To March 31, 1944 (previously recorded as deferred charge).....	16,323 40
		Year ended March 31, 1945 (Schedule "B").....	<u>20,233 18</u>
			36,556 58
		Share Capital—Authorized: 1,000 shares of no par value Issued: 30 shares, fully paid.....	<u>3,061,322 38</u>
			30 00
			<u>\$ 3,266,363 88</u>

NOTE:

The assets were taken over and the liabilities assumed by the Department of Munitions and Supply as at March 31, 1945, and the Company ceased to carry on business as of that date.

Approved on behalf of the Board.

K. J. MORRISON,
Director.

J. G. SPRATT,
Director.

I have examined the accounts of Wartime Oils Limited for the year ended March 31, 1945, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1945, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

SCHEDULE "A"

WARTIME OILS LIMITED—Concluded

Advances to Oil Drilling and Exploration Companies as at March 31, 1945

Company	Well No.	Advances to March 31, 1945	Repayments to March 31, 1945	Balance as at March 31, 1945
Anglo Canadian Oil Co. Ltd.....	10	184,118 41	16,777 71	167,340 70
Anglo Canadian Oil Co. Ltd.....	12	174,370 04	44,494 64	129,875 40
Anglo Canadian Oil Co. Ltd.....	13	183,489 81	45,593 30	137,896 51
Anglo Canadian Oil Co. Ltd.....	14	178,307 62	34,805 23	143,502 39
Calmont Oils Ltd.....	1A	181,496 60	91,178 82	90,317 78
Calmont Oils Ltd.....	2A	155,764 80	28,559 77	127,205 03
Chinook Oils Ltd.....	1	193,601 00	24,839 00	168,762 00
Chinook Oils Ltd.....	2	194,294 58	20,134 81	174,159 77
Lion-Sunray Oils Ltd.....	3	212,894 80	31,717 87	181,176 93
Okalta Oils Ltd.....	12	180,607 19	53,922 52	126,684 67
Okalta Oils Ltd.....	13	177,786 07	6,853 85	170,932 22
Okalta Oils Ltd.....	14	173,354 66	9,995 88	163,358 78
Okalta Oils Ltd.....	15	191,538 78	42,529 83	149,008 95
Okalta Oils Ltd.....	16	287,468 09	.....	287,468 09
Okalta Oils Ltd.....	17	167,388 17	40,856 86	126,531 31
Okalta Oils Ltd.....	19	159,341 60	29,705 03	129,636 57
Okalta Oils Ltd.....	21	172,932 82	9,244 88	163,687 94
Pacific Petroleum Ltd.....	6	201,002 41	91,454 41	109,548 00
Pacific Petroleum Ltd.....	7	177,850 61	10,418 11	167,432 50
Valley Oil Operators Ltd.....	1	176,109 85	17,814 76	158,295 09
Valley Oil Operators Ltd.....	2	151,045 97	16,710 03	134,335 94
		\$ 3,874,763 88	\$ 667,607 31	\$ 3,207,156 57

SCHEDULE "B"

Administrative Expenses for the year ended March 31, 1945

Salaries.....	15,130 72
Office Rent.....	2,248 25
Automobile Operation.....	473,88
Travelling.....	415,57
Legal and Accounting Fees.....	950 00
Audit Fees.....	700 00
Postage, Telephone and Telegraph.....	188 39
Unemployment Insurance.....	32 13
Miscellaneous Office Expenses.....	94 24
Total, applied against Dominion of Canada Advances.....	\$ 20,233 18

NOTE:

The amount shown for office rent in the above statement includes an amount of \$1,075.25 billed retroactively, by the Department of Public Works, with respect to the period ended March 31, 1944.

WARTIME SHIP

Balance Sheet as

ASSETS

Cash on Hand.....	848 62
Advances and Deposits.....	4,922 62
Due from Shipbuilding Trust Account.....	103,484 67

\$ 109,255 91

(SHIPBUILDING

Accounts Receivable—		
Shipbuilders.....	13,073 75	
Component Parts Manufacturers.....	221,877 81	
Sundry.....	104,875 07	
		339,826 63
Due from component parts manufacturers as result of price adjustments.....		5,436,353 53
Advances made to, and progress claims accepted from component parts manufacturers.....		9,855,018 99
Inventories of component parts, at book value (including parts used in ships under construction)...		16,935,751 78
Advances made to, progress claims accepted from, and component parts invoiced to shipbuilders, less estimated cost of ships delivered and under construction.....		16,006,252 44
Ships under construction, per Construction Account (Schedule "B").....		85,653,427 10
Advances to shipbuilders and component parts manufacturers on account of terminated contracts..		3,092,384 02

\$137,319,014 49

NOTES:

As at March 31, 1945, the Company had in its charge, Crown-owned office furniture and equipment with a cost valuation of \$44,107.59.

As at March 31, 1945, there were indeterminate liabilities relating to the Shipbuilding Trust Account, believed to approximate \$5,500,000, in respect of terminated contracts.

Approved on behalf of the Board.

A. E. ARSCOTT,
Director.

C. L. DEWAR,
Director.

BUILDING LIMITED

at March 31, 1945

LIABILITIES

Bank Overdraft.....		15,688 86
Accounts Payable.....		15,252 91
Dominion of Canada—		
Advances.....	1,020,541 04	
Deduct: Administrative Expenses for the year ended March 31, 1945 (Schedule "A").....	942,261 90	
		78,279 14
Share Capital—		
Authorized: 1,000 shares of no par value		
Issued: 35 shares, fully paid.....		35 00
		<u>\$ 109,255 91</u>

TRUST ACCOUNT)

Bank Overdraft.....		13,491,168 49
Accounts Payable—		
Shipbuilders.....	617,347 82	
Component Parts Manufacturers.....	4,156,911 25	
Department of Munitions and Supply.....	5,262,238 67	
Department of National Revenue.....	210,699 81	
		10,247,197 55
Due to General Account.....		103,484 67
Interim Billings Adjustment Account (excess of interim billings over estimated cost of ships delivered to March 31, 1945).....		4,643,410 42
Dominion of Canada—		
Advances.....	942,940,039 53	
Deduct—Value of ships delivered, at interim billing prices, and ship conversion work completed to March 31, 1945.....	834,106,286 17	
		108,833,753 36
		<u>\$ 137,319,014 49</u>

I have examined the accounts of Wartime Shipbuilding Limited for the year ended March 31, 1945, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1945, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

SCHEDULE "A"

WARTIME SHIPBUILDING LIMITED—Concluded

Administrative Expenses for the year ended March 31, 1945

Salaries.....	679,487 05
Living Expenses and Allowances.....	8,614 36
Travelling.....	76,967 72
Telephone and Telegraph.....	60,179 80
Rent, Light and Water.....	30,122 20
Industrial Health Division—Salaries and Expenses.....	29,418 92
Office Supplies and Expenses.....	14,763 37
Blue Printing and Draughting Supplies.....	12,958 68
Professional Fees and Expenses.....	9,871 19
Express, Postage and Excise.....	7,295 77
Industrial Relations Expenses.....	3,649 31
Audit Fees.....	2,750 00
Unemployment Insurance.....	1,748 55
Office Repairs and Maintenance.....	1,004 96
Miscellaneous.....	3,430 02

Total, applied against Dominion of Canada Advances.....\$ 942,261 90

SCHEDULE "B"

Construction Account for the year ended March 31, 1945

Balance as at April 1, 1944.....124,607,207 38

Add:

Advances to shipbuilders, under cost plus fee contracts.....231,807,779 75

Less: Portion in excess of estimated cost, of ships delivered or

under construction as at March 31, 1945 (Balance Sheet).. 16,006,252 44

215,801,527 31

Progress claims (including price variation claims) accepted from shipbuilders in connection with ships delivered or under construction under fixed price contracts.....

614,217 93

Progress claims accepted in connection with ship conversion work.....

6,981,413 26

Component parts supplied to shipbuilders in respect of ships delivered.....

21,491,902 15

Inspection Fees.....

89,465 00

Miscellaneous.....

494,850 28

245,473,375 93

370,080,583 31

Deduct:

Ships Delivered (at estimated cost values).....

273,703,710 72

Ship conversion work completed (at cost).....

10,723,445 49

284,427,156 21

Balance as at March 31, 1945, per Balance Sheet.....\$ 85,653 427 10

Appendix 5

CROWN PLANTS—GOVERNMENT OPERATED
 DOMINION ARSENAL, QUEBEC
 DOMINION ARSENAL, LINDSAY

DOMINION ARSENAL—QUEBEC, QUE.

Balance Sheet as at March 31, 1945*

ASSETS		LIABILITIES	
Fixed—	Lands, Buildings, etc.....	Dominion Government—	
	Machinery, Equipment, etc.....	Department of Munitions and Supply.....	35,776,515 64
		Department of National Defence.....	5,510,817 48
		Department of Transport.....	2,242,957 71
			<hr/> 43,529,790 83
Current—	Accounts Receivable.....	Reserve for Interim Billings.....	1,724,264 19
	Accountable Advances.....	Current—	
		Accounts Payable.....	1,879,031 78
Inventories—	Materials and Supplies....	Deferred Credits.....	101,060 85
	Work in Progress.....	Surplus—	
	Finished Goods.....	Deficit as at April 1, 1944.....	578,914 20
		Add: Net charges applicable to previous	
		years written off during the year.....	299,723 12
			<hr/> 878,637 32 Dr.
Deferred Charges.....		Net Profit for year ended March 31, 1945.....	2,602,901 51
			<hr/> 1,724,264 19
		Less: Transferred to Reserve for Interim	
		Billings.....	1,724,264 19
			<hr/>
			<hr/> \$47,234,147 65

* Of War Expenditures only.

DOMINION ARSENAL—QUEBEC, QUE.—Concluded
Operating Statement for the fiscal year ended March 31, 1945

Sales at Billing Prices.....		30,220,860 21
<i>Deduct—</i>		
Inventories of Work in Progress and Finished Goods as at April 1, 1944.....	5,704,408 02	
Direct Expenses—		
Labour.....	9,634,723 15	
Raw Materials.....	10,848,172 53	
	<hr/>	20,482,895 68
Indirect Expenses—		
Labour.....	2,536,966 23	
Materials and Supplies.....	1,366,893 44	
Office Shop Salaries.....	98,906 38	
	<hr/>	4,002,766 05
Less—Spoilage sold as scrap.....	790,157 95	
	<hr/>	3,212,608 10
General Maintenance—		
Other Labour.....	1,278,275 64	
Materials and Supplies.....	944,360 18	
Other Expenses.....	208,802 35	
	<hr/>	2,431,438 17
Administration—		
Salaries and Wages of Staff.....	510,637 05	
Travelling Expenses.....	17,365 64	
Materials and Supplies.....	110,584 60	
Unemployment Insurance.....	116,201 55	
	<hr/>	754,788 84
	<hr/>	32,586,138 81
Less—Transferred to Inspection Board of the United Kingdom....	238,429 00	
Transferred to Department of Reconstruction.....	622,623 09	
Transferred to Surplus Account.....	520 81	
Inventories of Work in Progress and Finished Goods as at March 31, 1945.....	4,106,607 21	
	<hr/>	4,968,180 11
	<hr/>	27,617,958 70
Net Profit for Year.....		<u><u>\$ 2,602,901 51</u></u>

DOMINION ARSENAL—LINDSAY, ONT.—Concluded
Operating Statement for the fiscal year ended March 31, 1945

Sales at Billing Prices		3,938,847 82
<i>Deduct—</i>		
Inventories of Work in Progress and Finished Goods as at April 1, 1944	1,203,475 25	
Materials Used:		
Inventory of Materials, Supplies, etc., April 1, 1944	546,285 02	
Purchases during year	2,227,083 14	
Less—Sales of scrap, etc.	126,901 56	
	<u>2,100,181 58</u>	
	2,646,466 60	
Less—Inventory of Materials, Supplies, etc., March 31, 1945 ...	408,449 76	
	<u>2,238,016 84</u>	
Labour, Plant Overhead and Administration Expense	1,405,420 14	
	<u>4,846,912 23</u>	
Less—Inventories of Work in Progress and Finished Goods ...	220,845 15	
Finished Goods Shipped—not billed	801,496 53	
	<u>1,022,341 68</u>	
		<u>3,824,570 55</u>
Net Profit for Year		<u><u>\$ 114,277 27</u></u>

1944-45

PUBLIC ACCOUNTS

PART II

N

DEPARTMENT OF NATIONAL DEFENCE

ARMY SERVICES

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF NATIONAL DEFENCE ARMY SERVICES

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:

Ordinary.....	44,299 45
War.....	1,261,754,886 29

\$ 1,261,799,185 74

Revenues—

[8b] Consolidated Deficit Account:

Ordinary.....	468,023 34
Special Receipts.....	54,800,158 48

\$ 55,268,181 82

Receipts and Disbursements—Open Accounts

[3] Loans and Advances.....(Cr.) 7,849,526 20

(Cr.)\$7,849,526 20

[9] Floating Debt..... 266 64

[10] Deposit and Trust Accounts..... 4,569,233 73

[12] Deferred Credits..... 10,466,311 98

[13] Sundry Suspense Accounts..... 15,375,131 66

\$ 30,410,944 01

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page N-32.

REVENUES

Comparative Summary

	1944-45	1943-44
Ordinary Revenue—		
A Refunds of Expenditure.....	486 24	263 22
Premium, Discount and Exchange.....	*	15 58
B Miscellaneous.....	467,537 10	211,185 07
Total Ordinary.....	468,023 34	211,463 87
Special Receipts—		
C Refunds of Previous Years' War Expenditures.....	52,210,480 79	11,928,649 15
D Sale of Surplus War Assets.....	6,803 82	1,907 00
E Miscellaneous War Revenues.....	2,582,873 87	1,925,055 41
Grand Total.....	<u>\$ 55,268,181 82</u>	<u>\$ 14,067,075 43</u>

* Included in Miscellaneous.

Details

Ordinary Revenue—

A	Refunds of Previous Years' Expenditures.....	486 24
B	Miscellaneous: Militia Pension Act, 1901, \$375,761.90; conscience money, \$305.12; premium on foreign exchange transactions, \$91,470.08.....	467,537 10
	Total Ordinary.....	468,023 34

Special Receipts—

C	Refunds of Previous Years' War Expenditures: Army Services, \$51,908,497.16; Departmental Administration, \$377.65; Dependents' Allowance Board, \$10.85; Dependents' Supplementary Grants Fund, \$3,065.13; Internment Operations, \$24,542.33; Inspection Board, United Kingdom and Canada, \$269,186.95; Experimental Station, \$4,800.72.....	52,210,480 79
D	Sale of Surplus War Assets.....	6,803 82
E	Miscellaneous War Revenues: Grazing permits, \$816.28; haycutting privileges, \$453.50; woodcutting privileges, \$1,352.83; rent of land, \$2,140.12; rent of public buildings, \$7,840.88; permits, various, \$459.86. Rent of stores and equipment, \$75; commission on telephones, \$50,530.44; receipts from wireless stations, \$86,868.97; labour charges, \$298,542.53. Sales of: items authorized by the Salvage officer, \$46,653.35; medals and ribbons, \$374.14; items authorized by Army Salvage and Disposal Board, \$605,606.75; items authorized by Royal Canadian Army Service Corps, Salvage, \$59,081.35, sundry items, \$231,332.44. Barrack damages, \$65,050.39; fines and forfeitures, \$1,423.28; miscellaneous, \$1,124,271.76....	2,582,873 87
	Grand Total.....	\$ 55,268,181 82

Certified correct.

B. G. McINTYRE,
Comptroller of the Treasury.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
N-4	Stat.	Salary of Minister, Salaries Act, c. 182, R.S. and Department of National Defence Act, c. 136, R.S. as amended.	10,000 00	10,000 00	10,000 00
N-4	Stat.	Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
NORMAL SERVICES					
N-5	176	Grants to Military Associations and Institutes, as detailed in the Estimates.	10,575 00	6,093 60	6,760 48
N-5	177	Miscellaneous Maintenance and Adjustments (War of 1914-18).....	22,770 00	12,791 73	14,495 30
N-5	178	Battlefields Memorials.....	5,700 00	5,626 74	2,221 27
PENSIONS AND OTHER BENEFITS					
Civil Pensions—					
N-6	179	Robert Allen.....	269 52	269 52	269 52
N-6	180	Walter Pettipas.....	515 90	515 90	515 90
N-6	181	Florence Walker.....	360 00	360 00	360 00
N-6	182	Arnold Truman Townsend.....	420 00	420 00	420 00
N-6	183	Michael Mountain.....	420 00	420 00	420 00
N-6	184	Mrs. Alice Smuck.....	480 00	480 00	480 00
N-6	Stat.	Annuity to the widow of the late Honourable Norman McLeod Rogers, c. 47, 1940.....	2,499 96	2,499 96	2,499 96
SUPERANNUATION AND RETIREMENT BENEFITS					
N-6	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	2,822 00	2,822 00	2,213 32
		Total Ordinary.....	58,832 38	44,299 45	42,655 75
		Allotted from the War Appropriation (Details on page N-6).....	1,285,030,468 16	1,261,754,886 29	1,328,804,798 66
		Grand Total.....	<u>\$ 1,285,089,300 54</u>	<u>\$ 1,261,799,185 74</u>	<u>\$ 1,328,847,454 41</u>

Salary of Minister, Salaries Act, c. 182, R.S., and Department of National Defence Act, c. 136, R.S., as amended.....	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	\$ 2,000 00

The above amounts were paid to: the Hon. J. L. Ralston, for period April 1-November 1, 1944, \$7,033.33; the Hon. A. G. L. McNaughton, for period November 2, 1944-March 31, 1945, \$4,966.67.

NORMAL SERVICES

Vote 176 Grants to Military Associations and Institutes, as detailed in the Estimates

	Estimates	Allotments	Expenditures
A Rifle Associations:			
Dominion of Canada.....	7,500 00	7,500 00	3,168 60
B Military and United Services Institutes:			
Canadian, Toronto.....	1,000 00	1,000 00	1,000 00
Western, Winnipeg.....	250 00	250 00	250 00
Alberta, Calgary.....	250 00	250 00	250 00
United Services, Vancouver.....	250 00	250 00	250 00
United Services, Regina.....	250 00	250 00	250 00
United Services, Saskatoon.....	150 00	150 00	150 00
Nova Scotia, Halifax.....	250 00	250 00	250 00
United Services, Victoria.....	150 00	150 00	150 00
United Services, Moose Jaw.....	150 00	150 00	
New Brunswick, Saint John.....	125 00	125 00	125 00
Military Institute, London.....	150 00	150 00	150 00
Military Institute, Charlottetown.....	100 00	100 00	100 00
	<u>\$ 10,575 00</u>	<u>\$ 10,575 00</u>	<u>\$ 6,093 60</u>

A This grant is for the purpose of encouraging and promoting interest in rifle shooting, including assistance to the Dominion of Canada Rifle Association in defraying expenses of annual prize meetings.

B Payments were made as indicated in the expenditures column above.

Vote 177 Miscellaneous Maintenance and Adjustments (War of 1914-18)

	Estimates	Allotments	Expenditures
Temporary Assistance.....	6,820 00	6,820 00	6,729 16
Cost of Living Bonus.....	555 00	555 00	529 66
Purchase and Erection of Headstones in Canada.....	13,500 00	13,500 00	4,938 91
Sundries, including War Medals and Decorations; stores and equipment; and Grant of \$200 to McGill University.....	1,895 00	1,895 00	594 00
	<u>\$ 22,770 00</u>	<u>\$ 22,770 00</u>	<u>\$ 12,791 73</u>

This vote was provided to meet certain expenses arising from the War of 1914-18, including purchase and erection of headstones on graves in Canada of ex-members of His Majesty's Forces, care and maintenance of war trophies and other military exhibits at the Canadian War Museum, Dominion Archives; grants for care and maintenance of Medical War Museum at McGill University; replacement of war medals and decorations.

As of March 31, 1945, there were 4 salaried employees being paid from this account, including H. A. Reiffenstein who was receiving an annual salary of \$2,400, exclusive of cost of living bonus on that date. In addition, a portion, amounting to \$1,500, of the annual salary of H. C. Osborne was paid from this account—see Vote 178.

Vote 178 Battlefields Memorials

	Estimates	Allotments	Expenditures
Salaries and Wages.....	3,700 00	5,200 00	5,179 10
Operating Expenses of Properties.....	500 00	205 00	204 44
Repairs and Upkeep of Buildings and Works.....	500 00	95 00	78 06
Sundries, including Stores and Equipment; Transport and Travelling; Telephones, Telegrams and Postage; Printing and Stationery; Freight and Cartage; Social and Accident Insurance; etc.....	1,000 00	200 00	165 14
	<u>\$ 5,700 00</u>	<u>\$ 5,700 00</u>	<u>\$ 5,626 74</u>

This vote was provided to meet expenses in connection with the Canadian Battlefields Memorials in France and Belgium.

H. C. Osborne, Secretary of the Canadian Battlefields Memorials Commission, was paid a salary of \$1,500 from this vote and \$1,500 from Vote 177. In addition, he was paid \$2,400 in connection with the Imperial War Graves Commission, which was charged to the United Kingdom Government. A. L. Watson, Secretarial Assistant, was paid \$699.96 from this vote and \$3,600 which was charged to the United Kingdom Government in connection with the Imperial War Graves Commission.

PENSIONS AND OTHER BENEFITS

Votes 179 to 184 Civil Pensions

	Estimates	Expenditures
179 Robert Allen.	269 52	269 52
180 Walter Pettipas.	515 90	515 90
181 Florence Walker.	360 00	360 00
182 Arnold Truman Townsend.	420 00	420 00
183 Michael Mountain.	420 00	420 00
184 Mrs. Alice Smuck.	480 00	480 00
	<u>\$ 2,465 42</u>	<u>\$ 2,465 42</u>

These pensions are provided as compensation to former civilian employees of the department who sustained injuries in the performance of their regular duties which resulted in permanent disability; also to families of former civilian employees who were killed in the discharge of their duties.

Annuity to the widow of the late Honourable Norman McLeod Rogers, c. 47, 1940. \$ 2,499 96

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees—Civil Service Act, c. 22, R.S. \$ 2,822 00

WAR

War Allotments and Expenditures

See Page.	Allotments 1944-45	Expenditures 1944-45	Total Expenditures to date
CURRENT			
N-11 Army Services.	1,265,930,003 37	1,243,732,744 85	4,528,444,572 43
Sundry Services:			
N-18 Departmental Administration.	1,549,817 00	1,549,816 07	6,706,129 20
N-19 Dependents' Allowance Board.	686,435 00	686,434 87	2,612,435 99
N-19 Dependents' Supplementary Grants Fund.	4,041,323 00	4,041,322 38	7,743,279 49
N-21 Experimental Station—Suffield.	1,913,000 00	1,772,608 62	1,964,399 25 (a)
N-21 Internment Operations.	1,580,133 00	1,580,132 34	6,698,793 51 (b)
N-22 Inspection Board of the United Kingdom and Canada.	9,300,000 00	8,362,070 37	34,706,772 23
N-22 Imperial War Graves Commission.	29,756 79	29,756 79	29,756 79
Total Current.	1,285,030,468 16	1,261,754,886 29	4,588,906,138 89
*Non-Current Allotments.			2,040,383 52
			<u>4,590,946,522 41</u>
Less Refunds to Previous Years' War Expenditures, Sale of Surplus War Assets, and Miscellaneous War Revenues.			84,270,800 62
	<u>\$1,285,030,468 16</u>	<u>\$1,261,754,886 29</u>	<u>\$4,506,675,721 79</u>

* The details of these Allotments will be found in Public Accounts of previous years.

- (a) This expenditure is for the fiscal years 1942-43 and 1944-45 only. Expenditures prior to the fiscal year 1942-43 and for the fiscal year 1943-44 were provided for under Army Services allotment.
- (b) Prior to the fiscal year 1942-43, expenditures on internment operations were divided between the Department of the Secretary of State and the Department of National Defence. Pursuant to the provisions of P.C. 36/500, dated January 20, 1943, the administration of Internment Operations and Refugee Camps was transferred to this department.

GENERAL COMMENTS

Sundry Services.—Included under the heading of Sundry Services in the following details of expenditures are the costs of services of a special nature and services which pertain to the three main Services (Army, Navy and Air) collectively.

Purchase of Material.—Aside from local purchase authority granted to various National Defence officials, the Department of Munitions and Supply purchases all material.

List of Suppliers.—A list of suppliers and contractors receiving \$10,000 or over is given further on in this section.

Payments made to Commodity Prices Stabilization Corporation Limited.—Under the terms of P.C. 625, February 1, 1944, the principle was established that if any commodity purchased by a department of the government is subject to payment of a subsidy by the Corporation, the cost of such subsidy is to be borne by the department concerned and not by the Corporation. Accordingly, and as the Corporation pays these subsidies initially, this Department refunded to the Corporation during the year the amounts it had expended for subsidies on commodities purchased by this Department as follows: beans, \$38,431; beef, \$35,568; broom corn, \$44,100; coal, \$78,249; cocoa, \$9,662.12; coffee, \$25,861; fresh milk, \$762,297; oranges, \$87,991; petroleum products, \$129,212; potatoes, \$331,001; rice, \$130,418.

Purchases in the United States.—Effective June 30, 1944, the general practice of payment in advance of shipment was discontinued.

Prior to June 30, 1944, payment for purchases from private firms was made in advance of shipment by means of requisition for cheque submitted by the Department of Munitions and Supply. Total of advances made was \$4,900,073.24: at the end of the fiscal year 1944-45 advances amounting to \$509,582 were still outstanding. Considerable improvement in reducing these advances was noted during the present fiscal year. Subsequent to June 30, 1944, invoices were processed and certified for payment in the same manner as for Canadian suppliers.

Certain supplies, by reason of priority, were obtained from the Government of the United States through the Office of Lend Lease Administration. Purchases of this nature are known as Canpay Requisitions and payments are made to the Treasury of the United States. Conditions and circumstances generally remain the same as described in the Public Accounts for the fiscal year 1943-44. No additional payments were made during the fiscal year 1944-45, and certified vouchers were received amounting to \$29,285,179.43, leaving a balance of advance payments to be accounted for of \$198,264,820.57.

Cancellation of Contracts.—Due to various factors, but mainly that of diminishing requirements, contracts are subject to termination when considered necessary. The procedure concerning compensation charges is covered by regulations of the Department of Munitions and Supply pursuant to the provisions of P.C. 9018 dated November 23, 1943, and P.C. 136 dated January 21, 1944.

P.C. 929, dated February 13, 1945, authorizes all payments under or in respect of any settlement of a termination claim under a munitions contract which is terminated in whole or in part before completion.

Claims settled for the fiscal year 1944-45 amounted to \$319,474.62. Interim advances made during the fiscal year pending final settlement amounted to \$473,222.59. Such advances are to be recovered from the Department of Munitions and Supply and credited to the Consolidated Revenue Fund (T.28366 B., dated June 5, 1945).

Engineers' Firm-price Construction Contracts.—As in previous years, these were negotiated by the Department of Munitions and Supply except a few concerned with Railway Sidings, Municipal Sewage and Disposal Plants, etc., which the Department of National Defence arranges on authority of the Minister of Munitions and Supply. Increased costs were noted on some contracts as a result of higher lumber costs authorized by the Timber Controller and wage increases authorized by the National War Labour Board. A number of contracts let by the Department of Munitions and Supply deviated from the regular firm-price basis in that they quoted an estimated total calculated from estimated quantities at firm unit prices. These were applicable to road-building and proving ground construction. Some contracts were terminated in part during the year, and claims paid as formally approved by the Contract Settlement Board.

Building and Property Accommodation.—During the year, some of the numerous holdings acquired by the Department of National Defence on a rental basis became surplus to requirements. Leases on these were terminated, and any necessary settlements made as provided by P.C. 6204 of August 11, 1944. The Order in Council stipulates that these cases be referred to the Crown Assets Allocations Committee, for review with regard to possible alternate use by the Government of the property, before final disposal.

Payment in Allied Military Notes.—The Allied Military Control Commission issued currency to the Canadian Forces in conquered territories and in territories formerly occupied by the enemy. The amounts are shown in the Open Accounts (see page N—34).

Capitation rate for Maintenance of Canadian Army Forces in the United Kingdom.—By P.C. 59/2814, dated April 7, 1943, authority was granted for financial settlement with the United Kingdom Government on the basis of capitation rates for the maintenance of Canadian Army Forces from the date of their arrival in the United Kingdom to September 30, 1942, inclusive, at the following rates:

(a) Canadian Army Forces, other than Nursing Sisters and Canadian Women's Army Corps—50 pence per man day.

(b) Nursing Sisters and Canadian Women's Army Corps—27 pence per man day.

Following further negotiations between overseas representatives of the Department of National Defence—Army Services and officials of the War Office of the United Kingdom, agreement has been reached for settlement, covering the further period October 1, 1942, to March 31, 1943, on the basis of the following capitation rates to cover the maintenance of the Canadian Forces in the United Kingdom.

(a) Canadian Army Forces, other than Nursing Sisters, Canadian Women's Army Corps and Auxiliary Services Supervisors—59 pence per man day.

(b) Nursing Sisters, Canadian Women's Army Corps and Auxiliary Services Supervisors—28 pence per man day.

Advances have continued to be made subsequent to March 31, 1943, and necessary adjustments will be effected when final rates are approved.

Hereunder are details of the items making up the current as well as the previously authorized rates:

Per Man Day

Rates authorized by P.C. 59/2814
for period from arrival
in United Kingdom
to Sept. 30, 1942

Rates for period
Oct. 1, 1942,
to Mar. 31, 1943

Canadian Army other than Nursing Sisters, Canadian Women's Army Corps and Auxiliary Services Supervisors	Sterling (Pence)	Canadian equivalent at \$4.47 to the £ (Approx.)	Sterling (Pence)	Canadian equivalent at \$4.47 to the £ (Approx.)
Rations.	13.43	0.25013	13.926	0.25937
Fuel and Light.	2.50	.04656	2.61	.04861
Accommodation—Unit.	10.13	.18892	10.323	.19226
Clothing and personal equipment.	3.45	.06425	4.545	.08465
Medical Supplies. . . . .	.28	.00521	.21	.00391
R.A.S.C. Vehicles.	1.36	.02533	2.03	.03781
Unit and Technical Vehicles. . . . .	.84	.01564	....	....
Armoured Fighting Vehicles.	4.00	.07450	6.291	.11718
Artillery Equipment.	1.34	.02495	1.3	.02421
Small Arms. . . . .	.20	.00372	.307	.00572
Artillery Ammunition.	2.30	.04282	6.016	.11205
Small Arms Ammunition.	1.14	.02081	2.371	.04416
Engineer Stores. . . . .	.14	.00260	.164	.00305
Signal Stores. . . . .	.15	.00279	.13	.00242
General Stores.	1.96	.03650	2.11	.03930
Petrol and Lubricants.	4.86	.09051	4.3	.08009
Miscellaneous.	1.92	.03576	2.367	.04408
	50.00	\$0.93100	59.000	\$1.09887
	pence		pence	
	or £ 0-4-2		or £ 0-4-11	
<hr/>				
Nursing Sisters, Canadian Women's Army Corps and Auxiliary Services Supervisors				
Rations.	13.43	0.25013	13.926	0.25937
Fuel and Light.	2.50	.04656	2.61	.04861
Accommodation.	10.13	.18867	10.323	.19226
Miscellaneous. . . . .	.94	.01750	1.141	.02125
	27.00	\$0.50286	28.000	\$0.52149
	pence		pence	
	or £ 0-2-3		or £ 0-2-4	

For the period from the commencement of hostilities to March 31, 1943, the accounting has, subject to the foregoing, been completed, payments amounting to \$101,574,657.98 being made to the United Kingdom Government.

From April 1, 1943, to March 31, 1945, the following advances were made in Ottawa through the Bank of Canada for which no accounting has yet been received: 1943-1944, \$84,734,125; 1944-45, \$375,872,471.81; total, \$460,606,596.81. The amount for the fiscal year 1944-45 included \$321,023,000 for maintenance in theatres of operations outside the United Kingdom.

Advances are made monthly, the theatres of operations in which Canadian Troops serve being determining factors in arriving at a tentative amount for each monthly payment. Advances for maintenance in theatres of operations outside the United Kingdom are based on a tentative rate of 25 shillings per man day.

Initial equipment supplied from British sources to the Canadian Army in the United Kingdom.—This comprises engineer stores, signal stores, general stores, certain types of vehicles, artillery ammunition, small arms ammunition, medical stores, clothing and personal equipment, etc., supplied from time to time from British stocks to the Canadian Army in the United Kingdom. British and Canadian stocks are pooled and settlements made periodically are based upon Canadian contributions to and withdrawals from such stocks.

Capitation rate for Ocean Transportation on chartered vessels to and from the United Kingdom.—Original arrangements covering ocean transportation of Canadian Armed Forces to and from the United Kingdom on vessels chartered by the British Ministry of War Transport were to the effect that Canada was to pay the actual hire and operating costs of each vessel for the period that it was in use, transporting Canadian Forces.

As this method of payment was found impracticable, a tentative agreement was reached with the British Ministry of War Transport which has been authorized to accept settlement on the basis of a per capita rate, the following rates for eastbound or westbound single passage, including equipment and baggage, on chartered troopships between Canada and the United Kingdom.

As approved by P.C. 5824 dated July 29, 1943, and P.C. 65/1983 dated March 21, 1944, the capitation rates are:

<u>Period</u>	<u>Sterling</u>	<u>Canadian Equivalent at \$4.47 to the £</u>	<u>Authority</u>
Beginning of War to Dec. 31, 1940.....	£23	\$102 81	P.C. 5824
Jan. 1, 1941, to Dec. 31, 1941.....	21	93 87	"
Jan. 1, 1942, to Dec. 31, 1942.....	17	75 99	"
Jan. 1, 1943, to Dec. 31, 1943.....	17	75 99	P.C. 65/1983
Jan. 1, 1944, until review requested by either Government...	15	67 05	"

Rates for children entitled to transportation in 1943 and 1944 are authorized by P.C. 65/1983 of March 21, 1944 as follows: Over 5 years up to 12 years—50 per cent of adult rate; over 1 year up to 5 years—25 per cent of adult rate; up to 1 year—15 shillings.

The foregoing per capita rates are applicable to the following personnel: Canadian Army Forces, Royal Canadian Air Force, Royal Canadian Navy, all Canadian Government civilian employees and to other authorized persons the payment of whose passage is a responsibility of the Canadian Government.

For the period from the commencement of hostilities to December 31, 1943 the accounting has been completed, payments amounting to \$23,660,796.51 being made to the United Kingdom Government. In addition, payments totalling \$1,097,352.59 were made direct to Steamship Companies, or an aggregate of \$24,758,149.10 for the period.

From January 1, 1944 to March 31, 1945, payments were made at Ottawa to the Bank of Canada for deposit to the credit of the United Kingdom Government, totalling \$7,239,978.69.

The total, therefore, from the commencement of hostilities to March 31st, 1945 is \$31,998,127.79.

Prior to August 12, 1944, the cost of transporting soldiers' dependents from the United Kingdom to Canada was borne by the Immigration Branch of the Department of Mines and Resources. By P.C. 6422 of August 12, 1944, authority was given to have these costs borne by the Department of National Defence—Army Services. Total expenditures from August 12, 1944 to March 31, 1945, are \$150,354.38. This amount is included in the amount of \$7,239,978.69 referred to above.

Joint United Kingdom and Canada Ordnance Depot.—This depot, situated in Canada, is a joint undertaking for the purpose of receiving, assembling, issuing and shipping to the United Kingdom or any theatre of war, technical stores and vehicles manufactured in Canada and in the United States, for Canadian account, United Kingdom account and the accounts of other Allied governments.

A basis for the division of capital costs had not been agreed upon at the close of the fiscal year but it is proposed that operating costs be pro-rated on the basis of tonnage shipped.

Inter-Service financial adjustments pertaining to Army, Navy and Air Force Services.—

(a) Damage claims against the Crown.—P.C. 62/9745 dated December 27, 1943, provides, "that claims for damages to vehicles, stores or other public property and for expenses and non-effective charges incurred relative to injured Service personnel, arising out of any accident between vehicles of any two or more of the Armed Services of Canada be dealt with on the basis of mutual forbearance of claims (knock for knock basis)."

"That damages payable for personal injuries to, or damage to property real or personal of, persons or corporations other than the Armed Services or the members thereof, arising out of or caused by or through accidents involving vehicles of any two or more of the said Services, be borne by and debited to the Service whose vehicle, in the opinion of the Judge Advocate-General, was primarily responsible therefor.

"That the provisions of this Order apply to all outstanding claims not finally disposed of as of the date hereof". This Order in Council further provides "that all claims for \$200 or more made by persons or corporations other than the Armed Services or the members thereof shall be referred to the Deputy Minister of Justice pursuant to the provisions of P.C. 80/1045, dated March 19, 1940, with a request for his opinion as to whether or not in the circumstances, there is any legal liability on the part of the Crown, and if so, whether the claim should be settled in full or an endeavour made to obtain a compromise." Similar arrangements are in force as between Canada, the United Kingdom and the United States.

(b) Dental Services.—A simplified system of financial adjustments covering costs of Canadian Army dental companies attached to the Naval Services was inaugurated during 1943-1944. An agreement was reached whereby the Army, in return for a lump sum payment from the Naval Services based upon the estimated cost of the services to be rendered by the dental companies and detachments, would assume the actual cost as a charge to Army Appropriation.

Accordingly, as authorized by Treasury Board Minute T.257851 B., dated February 24, 1944, an amount of \$1,053,045 was received from the Department of National Defence—Naval Services to cover expenditures during the fiscal year 1944-45 for pay and allowances, travel, transportation and accommodation of personnel of the Canadian Dental Corps serving the Royal Canadian Navy, and credited to the allotment for Army Services.

Arrangements, whereby actual pay and allowances, travel, transportation, rations and accommodations of Canadian Dental Corps personnel of the Army serving the Royal Canadian Air Force are paid from Air Force funds, have been in operation since 1942.

(c) Medical Stores.—P.C. 90/3303, dated April 23, 1943, provides, "that authority be granted for the Department of National Defence—Army Services, to render unitemized bills on a lump sum basis to the Department of National Defence—Naval Services and the Department of National Defence—Air Services and that these Departments be empowered to make settlement on that basis and for such amounts as may be agreed upon."

As provided in this Order in Council, payments were made by the Naval and Air Services of \$500,000 and \$900,000 respectively, for anticipated procurements, during the fiscal year ending March 31, 1945, and credited to the allotment for Army Services.

Inter-Department financial arrangements.—Medical arrangements for the Defence Forces in Canada: When services pertaining to hospitalization of Army Personnel are performed by the Department of Veterans Affairs, the agreement now in effect provides that payments of accounts covering such services are absorbed by that Department in a War Allotment obtained for the purpose. Consequently, no accounts in this connection are submitted to the Department of National Defence.

When such hospitalization or treatment services are not performed by the Department of Veterans Affairs, the accounts are paid by the Department of National Defence in the usual manner.

Medical and dental attention to Canadian personnel in the United States of America and to United States personnel in Canada.—Arrangements have been completed whereby personnel of the United States Navy, United States Army, and any other units of the Armed Forces of the United States, while, on duty, on furlough, or on leave of absence in Canada, and who cannot reasonably obtain medical care (including outpatient, medical or dental treatment and hospitalization) from the medical and dental facilities provided by their own Government, receive such medical care as is necessary to meet their immediate requirements from the medical and dental facilities under the jurisdiction of the Armed Forces of Canada, to the extent that such facilities are available. This is on a free and reciprocal basis. Should the period of this medical care exceed thirty days, the authorities concerned are notified with a view to transferring the patients to medical or dental facilities in their own country.

ARMY SERVICES

Allotment: Army Services 1,265,930,003 37
 Expenditures.....\$1,243,732,744 85

A distribution of expenditures follows:

	Salaries and Wages	13,194,241 97
A	Pay and Allowances	509,642,531 03
B	Travel, Transportation and Freight	51,620,401 59
C	Operating Expenses of Properties	12,210,217 93
D	Construction and Repairs.....	22,046,234 69
	Clothing, Necessaries and Miscellaneous Stores—	
	Clothing and Necessaries	35,110,225 01
	Personal Equipment	1,922,994 50
	Barrack and Miscellaneous Stores	7,400,681 80
	Laundry	1,619,197 21
	Casual Labour	1,206,536 62
	Armament Stores—	
	Small Arms and Machine Guns	5,694,337 12
	Guns, Howitzers, Mortars, etc.	24,672,382 34
	Miscellaneous Stores	1,902,074 34
	Mechanical Transport Vehicles and Equipment	58,523,462 45
	Tanks and Armoured Fighting Vehicles	45,462,455 04
	Engineer Stores and Equipment	1,526,067 27
	Signal and Wireless Equipment	11,118,694 98
	Ammunition—	
	Small Arms and Machine Gun Ammunition	2,270,722 78
	Guns, Howitzers, and Mortars Ammunition	9,660,314 50
	Miscellaneous Ammunition	2,753,048 86
	Operating Costs—Mechanical and Water Transport	4,453,491 62
	Food Supplies	27,691,629 44
	Medical Stores and Services	5,132,185 12
	Dental Stores and Services	344,692 93
	Printing and Stationery	4,202,815 11
	Training Equipment not provided elsewhere	198,900 70
E	Communication Services	1,566,101 90
F	Sundries	4,251,843 98
G	Advances on Capitation payments for maintenance Canadian Army Overseas	376,334,262 02
		<u>\$1,243,732,744 85</u>

Salaries and wages are those of civilians employed by Army Services, including: surveyors and engineers employed by the Engineer Services; clerks and stenographers in Army offices and ordnance depots; caretakers, firemen and others employed at Army properties. Wages of employees on day labour projects performed by Engineer Services are included in D—Construction and Repairs; and wages of personnel employed at ordnance depots as packers, helpers, etc., are included under Casual Labour.

As of March 31, 1945, there were 15,320 civilian employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Aldwinkle, J. A. (Sept. 5) .. \$	2,700 00		Black, E. M.	2,400 00	
Anderson, R. W.	2,400 00		Blair, D.	3,780 00	
*Attfield, A. E.	4,020 00		Blakey, W. G.	3,000 00	
Baird, J.	2,700 00		Blatchford, H. C. (May 23)	2,520 00	
Barham, E. W.	2,880 00		Bolduc, A.	2,460 00	
Barrett, H. M.	6,000 00		Booth, D. T. (July 31) ...	2,400 00	
Bartlett, H. L. (Dec. 6) ...	3,300 00		Bowie, F. G.	2,760 00	
Bates, A. C.	2,820 00		Bridger, W. R. P.	4,680 00	
Bate, D. (July 31)	2,400 00		Brown, A. C.	2,520 00	\$ 338 35
Beaulieu, G.	3,300 00		Bruton, W. S.	2,700 00	
Benson, L. C.	3,000 00		Burke, M.	4,300 00	
Bergeron, R.	2,400 00		Cadieux, L. (Sept. 16)	4,000 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Cameron, F. M.....	2,820 00		Hilts, A.	2,700 00	
Canniff, F. H.....	2,760 00		Hings, D. L. (Sept. 15)....	3,900 00	
Chambers, S. W. (Nov. 13)	2,700 00		Hiscock, H. W.....	3,600 00	
Churchill, F. W.....	2,400 00		Hochstein, F. A.....	2,600 00	
Clark, J. (Jan. 31).....	2,700 00		Hooke, H. W.....	2,820 00	
Clark, J. G. W.....	6,500 00	1,916 75	Hooks, T.	4,800 00	
Cockburn, W. (June 30)...	3,000 00		Hopewell, W. W.....	2,600 00	
Cooper, R. H.....	3,360 00		Johnson, F. A.....	2,640 00	
Courtright, M.	2,640 00		Keir, D. B. (Mar. 5).....	3,320 00	
Cox, E. M.....	3,780 00		Kempton, W. G. (Feb. 3) ..	2,700 00	
Craig, K. M.....	2,520 00		Kennedy, W. C.....	2,700 00	
Crawford, A. M.....	2,400 00	552 26	King, C. P. (Oct. 10).....	2,700 00	
*Crawford, J. L.....	2,700 00		Knapp, J. C. (Jan. 3).....	4,080 00	
Crouse, T. P.....	2,700 00		Lacroix, J.	2,880 00	
Cushing, T. D.....	2,400 00	343 54	Langille, R. C.....	2,700 00	
Cuthbert, A. G.....	3,000 00		Law, J. M.....	2,700 00	
Davidson, E. W.....	2,700 00		Lawson, H. H.....	4,320 00	
Davidson, G.	2,580 00		Lear, A. J.....	2,760 00	
Davidson, R. D.....	3,300 00		Lemieux, L. J.....	2,640 00	
*Davidson, W.	2,640 00		Lilley, N. E.....	3,000 00	
Davis, C. C.....	2,700 00		Little, M.	4,000 00	
Deegan, A. S. (Nov. 30)...	3,300 00		Low, C. D.....	2,820 00	
DeGussemé, M.	3,300 00		Low, J. C.....	2,400 00	
DesRivieres, J. G.....	3,120 00		Mace, L. A.....	3,000 00	
*Dodd, W. C.....	2,700 00		MacKenzie, G. F.....	2,460 00	329 00
Donaldson, D. M.....	2,700 00		MacLean, H. G.....	4,000 00	
Douglas, W.	3,000 00		MacLean, T. A.....	2,820 00	
Douglass, J. S.....	4,980 00		Magowan, G. A.....	2,520 00	338 28
*Dudley, J. (Sept. 7).....	3,120 00		Mah, H. W.....	2,400 00	
Dunne, M. J. (Jan. 31)....	2,400 00		Manning, R. C. (Apr. 30) ..	6,000 00	
Edgar, H. S. (Sept. 30)....	3,000 00		*Maple, H. E.....	4,530 00	
Edwards, G.	2,520 00		Marshall, J. S.....	3,660 00	
Emond, P. L.....	3,060 00		Martel, J. E.....	2,460 00	
Erskine, G. P.....	4,080 00	401 09	Mason, J. A.....	2,700 00	
Evans, W. G.....	2,820 00		Mason, S. G.....	4,500 00	
Evely, W. W.....	2,520 00		Mathews, F.	4,200 00	
Fansher, V.....	2,400 00		Mathias, D. J.....	2,640 00	795 00
Faurer, C. (Dec. 31).....	2,400 00		May, J. M.....	2,520 00	
Fisher, K. C.....	4,020 00		McCarthy, H. B.....	3,360 00	
Forrester, G. E.....	2,700 00		McClelland, H. (May 30) ..	2,700 00	
Gage, C. D.....	2,400 00		McDougall, A. C.....	3,000 00	
Gauthier, L. L.....	2,460 00		McDougall, L. F.....	2,400 00	
Gavin, F. P. (Oct. 2).....	5,400 00		McElkiney, G. (Feb. 28) ..	2,400 00	
Gerrard, A.	2,400 00		McIntosh, R. L.....	4,500 00	
Giguere, E.	2,400 00		McIntyre, A. C.....	2,700 00	
Gillespie, J.	3,414 00		McIntyre, W. H.....	2,520 00	
Gorman, H. M.....	2,400 00		McKay, R. W.....	3,720 00	
*Gosselin, B.	2,400 00		McKenna, J. A. (Nov. 9) ..	3,600 00	
Graham, H. C.....	3,500 00		*McNab, R.	3,000 00	
Graham, R. C. (Mar. 31) ..	3,420 00		McTavish, D. I.....	2,700 00	
Grainger, R. N. (Apr. 30) ..	5,000 00		Mignault, C. L.....	2,400 00	
*Grant, J. B.....	2,400 00		Mitchell, T. P.....	2,940 00	
Grant, W. J.....	2,579 00	957 30	*Morgan, C. W. (Dec. 31) ..	3,120 00	
Griffith, B. A.....	4,500 00		Morrison, D. M.....	2,700 00	
Hamel, R.	3,240 00		Morrison, J. A.....	3,000 00	466 90
Hands, H. M.....	2,460 00		Morsh, J. E.....	4,400 00	
Harrison, B. C.....	3,600 00		Morton, M. D.....	2,400 00	
Hay, E. C.....	3,300 00		Mulligan, J. C.....	2,600 00	
Hay, J. C.....	2,820 00	534 25	Murray, E. D. G.....	6,000 00	1,232 48
*Heath, H. W.....	3,420 00		Newlands, J. C.....	2,640 00	
Heatley, A. E.....	2,400 00		Ney, P. (Mar. 14).....	2,520 00	
Henry, W. H.....	3,360 00		Nicholson, R. A. V.....	2,700 00	
Henwood, J. G. (Dec. 15) ..	2,700 00		Nightingale, G. H.....	2,400 00	499 95
Hewitt, F. W.....	2,700 00		Pascoe, T.	3,300 00	
Hickson, T.	2,580 00		Passmore, F. S. (Dec. 31) ..	2,400 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Peene, R. H. (Jan. 16).....	4,200 00	402 55	Stevens, W. H.....	2,820 00	
Pennie, D. M.....	2,400 00		Stewart, G. S. (Sept. 30)...	3,000 00	
Phillips, A. C.....	2,600 00		Swallow, S. E.....	4,980 00	
Piche, E. J.....	2,640 00		Tait, G. W. C.....	2,400 00	
Plamondon, E. A.....	3,300 00		Temple, F. G.....	3,000 00	
Pretty, W. C.....	2,400 00		Toyfair, W. G. (Sept. 2)...	3,000 00	
Prosser, F. L.....	3,300 00		Trepanier, L.....	5,000 00	457 27
*Pye, E.....	2,640 00		Trottier, J. P.....	2,460 00	
Rabkin, E.....	2,400 00		Trueman, H. J. (Mar. 31)...	2,820 00	
Ragsdale, J. E.....	2,400 00		Tupholme, W. E.....	2,460 00	
Raham, A. O.....	4,080 00		Valleau, D. A.....	4,500 00	
Raham, R. N. (Sept. 22)...	2,700 00		Wales, F. M.....	2,700 00	
Ritchie, T. H. (Jan. 30)...	2,700 00		Walsh, W.....	3,300 00	
Robinson, D. B. W.....	3,500 00		Watson, J. W.....	3,600 00	
Robinson, R. A. (June 3)...	4,500 00		*Webb, E.....	3,600 00	
Ronson, H. G.....	4,080 00		Weeks, W. W.....	2,820 00	
*Rowatt, G. H.....	2,520 00		Wheeler, A. C. (Feb. 28)...	2,820 00	
Rusnell, W. M. (May 26)...	2,700 00		Whitehouse, F. A.....	2,820 00	
Ruxton, J.....	2,460 00		Williams, F. T. (Feb. 19)...	2,600 00	
Ryan, W. J.....	2,640 00		Willmets, H. G.....	3,420 00	
Self, R. H.....	3,660 00		Wilson, M.....	2,500 00	
Shaw, T. J.....	2,520 00		Wilson, R. C. (Apr. 18)....	3,500 00	
Shepherd, S. A.....	3,240 00		Wood, A. J.....	4,000 00	
Sheppey, J. W.....	2,700 00		Woodley, W. F.....	2,700 00	
Simoneau, L. G.....	3,500 00		Wright, S. W.....	2,640 00	
Sloan, C. R.....	2,700 00	668 18	Wyganowski, Z. (Oct. 15)...	3,180 00	
Smedley, W. H.....	3,600 00	1,471 66	Young, J. M.....	2,400 00	
Smith, C. C.....	2,700 00		Daily rates:		
Smith, L. G.....	3,000 00		†Crang, J. H. (July 31).....	15 00	1,690 72
Staple, W. J.....	3,000 00		Weekly rates:		
Stead, R. A.....	2,700 00		†Coloff, C. W.....	90 00	

† Total salary received by J. H. Crang was \$1,830 and by C. W. Coloff, \$4,680.

The following employees, whose salary rates were under \$2,400 on that date, received travelling expenses of \$300 or over: J. C. Anderson, \$381.87; J. W. Armstrong, \$417.10; A. V. Bailey, \$544.13; E. M. Blair, \$635.55; D. E. Bosien, \$963.04; J. H. Carkner, \$1,632.88; G. E. Clacey, \$363.15; C. Clowes, \$736.49; T. W. Cook, \$487.96; J. R. Corston, \$310.90; J. N. Cran, \$923.16; L. G. H. Dixon, \$842.45; K. C. Fisher, \$843.12; H. S. C. Gregg, \$508.13; F. L. Hill, \$550.40; H. Irvine, \$416.25; H. E. Jarvis, \$1,174.95; J. V. Judges, \$1,557.37; O. Maass, \$629.15; R. Macaulay, \$481.50; G. D. McLean, \$340.35; J. E. McMullin, \$1,498.40; G. J. Monzil, \$388.15; P. A. Pearce, \$1,274.42; D. C. Rose, \$664.89; T. C. Routley, \$320.10; I. Roy, \$340.05; V. H. Spitzer, \$626.20; W. E. Tweed, \$336.18; W. Waddell, \$564.85; F. Weldin, \$417.95.

The following employees, receiving salaries at annual rates of \$2,400 or over, were receiving living allowances as at March 31, 1945, or date of discontinuance (shown in parentheses) at rates listed:

Annual rates—C. W. Morgan, \$900.

Monthly rates—W. S. Bruton, \$75; W. J. Grant, \$125; A. C. McDougall, \$75; W. H. Smedley, \$150.

Weekly rates—T. D. Cushing, \$15.

Per diem rates—J. A. Aldwinkle, \$6; S. W. Chambers, (Nov. 13), \$6; T. P. Crouse, \$6; W. Davidson, \$6; D. M. Donaldson, \$6; J. S. Douglass, \$7; G. P. Erskine, \$6; W. G. Kempton (Feb. 3), \$6; W. C. Kennedy, \$6; C. P. King (Oct. 10), \$6; J. C. Knapp (Jan. 3), \$6; J. A. Mason, \$6; H. McClelland, (May 30), \$6; A. C. McIntyre, \$6; D. I. McTavish, \$6; A. O. Raham, \$6; R. N. Raham (Sept. 22), \$6; T. H. Ritchie (Jan. 30), \$6; H. G. Ronson, \$6; W. M. Rusnell (May 26), \$6; C. R. Sloan, \$6; S. E. Swallow, \$7; F. M. Wales, \$6; W. F. Woodley, \$6.

The following employees, serving without salary, were receiving living allowances as at March 31, 1945, at daily rates listed: B. A. Cockburn, \$10; A. S. Ellis, \$20; H. S. Parkes, \$10; C. S. Pipe, \$10.

L. W. Brockington was paid a per diem travelling allowance of \$20 and received \$1,080.

Travelling expenses of \$300 or over were paid to: B. A. Cockburn, \$724.46; H. S. Parkes, \$1,650.07; C. S. Pipe, \$657.01.

A These pay and allowances are in respect of all formations and units on active service or which have been embodied for continuous military service including the Canadian Women's Army Corps, recruits called out under the National Resources Mobilization Act, personnel of the Reserve forces for local headquarters training and at camps of instruction.

Expenditures of this nature in respect of Departmental Administration, the Dependents' Allowance Board, Internment Operations, and other divisions shown under the heading, Sundry Services, are not included.

Pay and allowances of the Reserve Army during the fiscal year amounted to \$3,279,768.94. The standard rates of pay are the same as the minimum permanent force rates ranging from 60 cents per day for a boy to \$9.20 per day for a colonel. No allowances are paid to dependents. Extra pay rates are: adjutants, 50 cents per day; tradesmen, 25 cents to 35 cents per day. In certain circumstances, trained personnel may be paid a special rate of extra pay not exceeding \$1.50 per day. Field allowances range from \$3 per day for Camp Commandants to 10 cents per day for rank and file. Subsistence allowance (where rations are not provided during the period prior to arrival or following the departure of troops) is \$1.70 per day for officers and 85 cents per day for other ranks.

Reserve Recruits called out under the provisions of the National Resources Mobilization Act, 1940, receive the same rate of pay and allowances as personnel of the Active Army.

Active Army Rates of Pay: Staff rates of pay for classified appointment of officers range from \$6 to \$24 per day. In addition, subsistence allowance in lieu of quarters and rations is payable at \$1.70 per day. Per diem rates of standard pay, tradesmen's pay and medical officers' and dental officers' pay are set out below.

Rank	Standard pay	Tradesmen's pay	Medical and Dental Officers
Lieutenant General	\$ 24 00		
Major General	20 00		
Brigadier	16 00		
Colonel	12 00		\$ 12 50
Lieutenant-Colonel	10 00		11 00
Major	7 75		9 25
Captain	6 50		7 50
Lieutenant	5 00		5 00
2nd Lieutenant	4 25		
Warrant Officer Class 1	3 90-4 20	\$4 15-\$4 95	
Regimental, Q.M.S.	3 10	3 35- 3 85	
Staff, Q.M.S.	3 10	3 35- 3 85	
Q.M. Sergeant	3 10	3 35- 3 85	
Company Sergeant-Major	3 00	3 25- 3 75	
Warrant Officer, Class 3	2 75	3 00- 3 50	
Company Q.M.S.	2 50	2 75- 3 25	
Staff Sergeant	2 50	2 75- 3 25	
Sergeant	2 20	2 45- 2 95	
Lance Sergeant	1 90	2 15- 2 65	
Corporal or Bombardier	1 70	1 95- 2 45	
Lance Corporal or Lance Bombardier	1 60	1 85- 2 35	
Private, Gunner, etc. (over 17½ years of age)	1 30	1 55- 2 05	
after 4 months' service	1 40	1 65- 2 15	
after 6 months' service	1 50	1 75- 2 25	
Boy	70		

In addition to these rates, officers in command of units of 500 or more men receive \$1 per day extra and officers appointed as adjutants within the establishment of a unit are entitled to 50 cents per day extra.

Officers, warrant officers, non-commissioned officers and men who are ordered to fly in the course of military duty or training are entitled to additional pay for every day on which they fly, pursuant to such orders as follows: officers, \$2 per day; other ranks, 75 cents per day.

An officer or soldier posted to a Parachute Unit as a parachute jumper within the authorized War Establishment, or an officer or soldier attached to a Parachute Training Unit where parachute jumping is an essential part of his duty or training, in addition to his regular pay, tradesmen's rates or any other additional pay to which he is entitled (with the exception of flying pay) is granted extra pay as follows: officers, \$2 per day; other ranks, 75 cents per day.

Officers posted or attached to an Airborne Unit or Airborne Formation where an essential part of their duty involves flights in gliders or other aircraft, but does not involve parachute jumping are entitled to extra pay of 50 cents per day from the date so posted or attached, until ceasing to be so posted or attached. Provision is made, however, for the continuation of such extra pay in both cases for periods from 28 days to 91 days, if absent from such duty on account of injuries or sickness incurred during such duties, while posted or attached to Airborne Units or Formations.

A cadet, while attending an Officers' Training Centre, until he is gazetted to commissioned rank or removed from the course for any reason, receives the Regimental rates of pay of his substantive rank provided, however, that a cadet does not receive a lower rate of pay than \$3 per day.

Personnel of the Permanent Force who were serving at the outbreak of war have the option of remaining on Permanent Force (pre-war) rates of pay and allowances, but as Active Service rates are, in the main, higher than those of the Permanent Force, there are only a few isolated cases where these latter rates are being paid.

Canadian Women's Army Corps: Per diem standard rates of pay are:

Rank	Standard pay
Brigadier	\$ 11 60
Colonel	9 60
Lieutenant-Colonel	8 00
Major	6 20
Captain	5 20
Lieutenant	4 00
2nd Lieutenant	3 40
Sergeant Major W.O. 1	3 35
Quartermaster Sergeant W.O. 2	2 50
Company Sergeant-Major W.O. Class 1	2 40
Company Q.M. Sergeant or Staff Sergeant	2 00
Sergeant	1 75
Lance Sergeant	1 50
Corporal	1 35
Lance Corporal	1 30
Private (over 18 years of age)	
on enlistment	1 05
after 4 months' service	1 10
after 6 months' service	1 20

In addition to the ordinary rates of pay, Canadian Women's Army Corps officers holding staff or administrative appointments receive extra pay ranging from \$1 to \$3 per day. Subject to such conditions and limitations as are authorized, volunteers are entitled to receive, in addition to the ordinary pay of their ranks, tradesmen's pay ranging from 25 cents to 75 cents per day.

A cadet, while attending a Canadian Women's Army Corps Training Centre for the purpose of qualifying for a commission, receives, until she is gazetted or removed from the course for any reason, the ordinary rates of pay for her substantive rank provided, however, that a cadet does not receive a lower rate of pay than \$2.40 per day.

Volunteers not issued with underclothing and toilet articles are paid an allowance in lieu thereof of \$15 on enlistment and \$3 quarterly thereafter.

Subsistence Allowance: When quarters and rations are not provided in kind, a subsistence allowance is paid as follows: \$1.70 per day to officers; \$1.25 per day to other ranks. In cases of officers and soldiers on duty in the United States, when circumstances arise where the rates of subsistence allowance stated above are not equitable, the Minister may authorize in lieu thereof special rates ranging from \$3.50 to \$8 per day for the period of such duty.

*Outfit Allowances (\$1,306,053.53): Prior to January 19, 1944, Officers, including Nursing Sisters, were entitled, on appointment to the Active Army, to an allowance of \$150 to provide themselves with uniforms. Effective January 19, 1944 and not retroactive, this allowance was increased to \$250. An additional amount of \$50 is allowed officers ordered to serve in tropical areas. On transfer to or from a Highland unit, an officer is entitled to receive an additional allowance ranging from \$60 to \$75 according to specified circumstances.

For officers of the Reserve Army called out for duty under Section 63 or 64 of the Militia Act, this allowance is payable in three instalments, one of \$100 and two of \$75 based on the completion of continuous duty of 3, 6 and 12 months duration.

A Warrant Officer, Class 1, is entitled to receive \$100 as an outfit allowance.

*Assigned Pay (\$155,082,979.38): An officer is not required to assign pay to his wife or children, unless it is shown that inadequate financial provision is made by the officer, when a compulsory assignment up to fifteen days' pay of rank but not in excess of one hundred dollars per month may be ordered for the reasonable maintenance of the dependents in question.

An officer must assign five days' pay of rank if dependents' allowance is issuable to any other dependent relative.

A soldier on whose account dependents' allowance is issuable must assign a portion of his pay each month, as set out hereunder for the benefit of his dependents. The maximum amount that can be assigned each month by a soldier is twenty days' pay of rank and twenty days' tradesmen's pay. The following amounts are deemed to be fifteen days' pay of rank, which is required to be assigned each month for the benefit of a wife or of children, or, if a soldier has no wife or children, for the benefit of another dependent relative to whom dependents' allowance is issuable: Warrant Officer, Class 1, \$60; Warrant Officer, Class 2, \$45; Warrant Officer, Class 3, \$40; Staff Sergeant and Sergeant, \$35; Ranks below Sergeant who are in receipt of regimental pay exceeding \$1.40 per day, \$23; Ranks below Sergeant who are in receipt of regimental pay not exceeding \$1.40 per day, \$20; Boy, \$10. If dependents' allowance is issuable to another dependent relative, as well as to a wife or to children, an additional five days' pay of rank must be assigned.

In addition to these assignments, an officer or soldier may assign pay for certain specified purposes.

*Dependents' Allowances (\$134,319,559.45): These include only the allowances administered by the Dependents' Allowance Board. Supplementary allowances paid from the Dependents' Supplementary Grants Fund are shown under Sundry Services.

Awards by the Dependents' Allowance Board are in such amounts as the Board decides, not exceeding the following maximum monthly allowances:

(a) For a wife or a dependent female relative responsible for the care of the dependent children of: an officer above the rank of Major, \$62.20; Major, \$57.20; Captain, \$52.20; Lieutenant and 2nd Lieutenant, \$47.20; Warrant Officer, Class 1, \$42.20; all other ranks, \$37.20.

(b) For dependent children falling within either of the undermentioned classes, \$13.92 for the first such dependent; \$12 for the second; \$10 for the third and \$8 for each of the fourth, fifth and sixth such children: (1) A dependent son under 16 years and a dependent daughter under 17 years of age. However, if such child is following and is making satisfactory progress in a course of instruction approved by the Board, an allowance may be paid until such child reaches his or her nineteenth birthday, (2) a dependent son or daughter of any age when such child is unable, owing to physical or mental infirmity, to provide for his or her own maintenance.

It is further provided that, where there is no wife, nor a dependent female relative responsible for the care of the children, the Board may award up to \$20 for each such child not exceeding in total \$50 for three, \$60 for four, \$70 for five, or \$80 for six such children.

(c) For a dependent parent or foster parent, a dependent brother under sixteen years of age, or sister under seventeen years of age, a dependent brother or sister who prior to the applicant's enlistment was a member of his household, and owing to physical or mental infirmity is unable to provide for his or her own maintenance and is solely supported by the applicant; a divorced wife, if the applicant is under a legal obligation to contribute to her support; \$30 in respect of such dependents of officers above the rank of Major, \$25 in respect of such dependents of all other commissioned officers, Warrant Officers, Class 1, and all other ranks.

Canadian Prisoners of War: Under the terms of the Geneva Convention, officer prisoners are advanced monthly payments by the detaining Power equivalent to amounts paid officers of corresponding rank of that Power. Amounts so advanced in accordance with the scale laid down by the Convention as well as any other recurring debits such as assigned pay, etc., are charged to the officer's pay account monthly, which continues to be credited with pay during his detention. The balances then remaining are either deposited to the officers' bank accounts or held to their credit.

*Clothing Allowances on Discharge (\$3,372,285.50): These allowances are paid to personnel upon discharge to provide them with civilian clothing. Prior to November 1, 1943, this allowance was \$35 if the member had served for six months, or, if less than that time, \$27 or \$17, depending upon the time of year discharge took place. Effective November 1, 1943, this allowance was increased to \$65, and payable generally irrespective of period of service or time of discharge; and effective August 1, 1944, it was further increased to \$100 and was authorized for officers, as well as for other ranks, with no limitation as to period of service.

*Rehabilitation Grants (\$3,490,948.84): Members of the Military Forces of Canada who have served continuously on active service during the present war for a period of not less than one hundred and eighty-three days are, with certain exceptions mentioned hereunder, entitled to a rehabilitation grant equal to thirty days' pay plus married and/or dependents' allowance, upon discharge, retirement or ceasing to serve. This grant is not payable to members who have ceased to serve by reason of a conviction by a Service or a civil court or who have been retired, discharged or permitted to resign for the purpose of immediate appointment to any other of the Forces of Canada, His Majesty or His Majesty's Allies. The governing authority is P.C. 7521 of December, 1940, and amendments thereto.

Various types of leave granted soldiers and conditions governing same are outlined hereunder.

Coal Miners' Leave.—Owing to the national emergency created by the shortage in Canada's coal production, it became necessary to arrange that skilled coal miners be returned to service in the mines. Soldiers, whose civil occupation was coal mining, may, if they so volunteer, be given leave of absence without pay and allowances to return to their former occupations, provided the military exigencies of the services will so permit, and that they are to be employed in the actual production of coal from "face to pithead" inclusive. Return transportation and meal tickets are paid by this Department.

Compassionate Leave.—Leave may be granted without pay and allowances to a soldier when undue hardship would be caused to the soldier or his family if the leave were not granted, or in other exceptional circumstances. The maximum is three months and is subject to extension. The cost of transportation is borne by the soldier.

Compassionate Farm Leave.—This leave, granted on individual application, is without pay or allowances of any kind, medical or dental attention, hospitalization or compensation due to illness, injury or death while on such leave. Return transportation together with meal tickets are issued by the Department. Prior to February 25, 1945, the cost of transportation with sleeping accommodation and meals, if the soldier's destination was not more than 500 miles from his station, was recovered from the Department of Labour. If the distance exceeded 500 miles, the soldier was required to reimburse this Department for his transportation and meals in respect of the excess distance. Subsequent to February 25, 1945, the total cost of transportation, meals, etc., on this leave is payable by the soldier.

*Included in the amounts shown as pay and allowances on page N-11.

Farm Duty (Authority of P.C. 5931, July 24, 1943).—A soldier detailed for farm duty proceeds under military orders and remains attached to his unit during the period of such duty. He is provided by this Department with return transportation, together with meal tickets, the value thereof to be ultimately recovered from the Department of Labour. He continues to receive his normal pay and allowances, including trades pay and dependents' allowance if in effect, but not including subsistence allowance as accommodation and meals are supplied by the farmer with whom he is employed.

The Department of Labour pays to this Department, for each day a soldier is employed, the minimum daily rate per soldier hereinafter set forth:—

(a) Western Canada, to include Military Districts Nos. 10, 12, 13 and Pacific Command—\$4 per day.

(b) That portion of Ontario not included in Military District No. 10—\$3.50 per day.

(c) Quebec and the Maritime Provinces—\$3 per day.

Prior to November 30, 1944, upon termination of such employment, if the amount payable by the farmer to the Department of Labour in respect of the services performed by the soldier exceeded the amount of his pay and allowances, the amount of such excess was payable to the soldier. Effective December 1, 1944, under the authority of P.C. 9148, dated December 5, 1944, the soldier receives only his service pay and allowances.

Forestry Leave.—Upon application, forestry leave may be granted without pay and allowances of any kind, and personnel will not be entitled to medical or dental attention, hospitalization, or compensation due to illness, injury or death while on such leave. This Department supplies return transportation and meal tickets and is repaid by the Department of Labour. (P.C. 36/6467, August 17, 1944.)

Hog, Dairy and Beef Production Leave.—Leave without pay and allowances may be granted to any soldier not eligible for reinforcement duty including a soldier who has returned from overseas on rotation leave. Cost of transportation is borne by the soldier.

Industrial Leave.—An employer desiring the return of a soldier to temporary civil employment in war industry may apply to the Soldier's Commanding Officer, stating the nature of the soldier's employment before enlistment or enrolment, the proposed future employment including nature of work, grading and rate of wages, verification that no other suitable man can be obtained from an employment bureau or other source, and the estimated length of time for which the soldier's services will be required.

A soldier granted leave without pay for employment in war industries is granted such leave only in the capacity and with the employer shown on the application for such leave.

Maximum leave to be granted will be for six months, subject to renewal. The cost of transportation is borne by the Department of Labour.

Logging Leave in British Columbia.—Leave without pay may be granted soldiers up to six months, with extensions not exceeding three months for the purpose of working in lumbering camps as loggers and lumbermen under authority of P.C. 8197 of October 22, 1943. Cost of transportation is borne by the soldier.

Railway Duty.—As provided by P.C. 9079 dated December 7, 1943, a soldier ordered to perform railway duty is supplied by the Railway Companies with return transportation and meals while travelling to place of employment. He continues to receive his normal pay and allowances including trades pay and dependents' allowance if in issue but not subsistence allowance as meals and accommodation are provided by Railway Companies. Payment is at the rate of not less than \$4 per day per soldier and is payable to the Department of Labour which, in turn, reimburses this Department. Prior to November 30, 1944, if the amount earned by the soldier was in excess of his normal pay and allowances, such excess earnings were payable to the soldier concerned. Effective December 1, 1944, under the authority of P.C. 9148, December 5, 1944, the soldier receives only his service pay and allowances.

Rotation Leave for Overseas Troops.—All ranks having five years satisfactory continuous service overseas are entitled to apply for leave to Canada, with first preference to those who have served in operations against the enemy.

In determining priority in individual cases, service in an operational theatre (the Mediterranean Area or North Western Europe) shall count double, the number of months of such service being added to the number of months of continuous service overseas. Despatch to Canada was to be on a monthly quota basis, the first quota being that of December, 1944. Allocation of the quotas to these operation theatres and the United Kingdom shall be in proportion to the number of qualified applicants. The leave will be regarded as a privilege subject at all times to the exigencies of the service.

Spring and Harvest Leave.—Leave without pay and allowances may be granted to any soldier not eligible for reinforcement duty and who can be spared for the purpose of sowing crops, harvesting and aiding in spring or harvest operations, provided, however, that only soldiers having actual experience in farm work will be eligible. Cost of transportation will be borne by the soldier.

B This amount is the total of transportation expenses in connection with the movement of personnel at home and abroad. Transportation expenses of the Reserve Army amounted to \$420,827.03. Travelling expenses of civilian employees, where the amount was \$300 or over were shown with the salary lists immediately after the opening comments on this allotment.

C The main items are: fuel, \$6,985,131.80; light, power and water, \$3,003,749.45; rents, \$1,804,442.93; sanitary services, \$171,548.11.

D These expenditures are in connection with the designing, construction and maintenance of works and buildings.

E The main items are: telephone service, \$332,326.20; telephone tolls, \$459,516.32; telegraph service, \$400,157.88.

F The main items are: advertising and recruiting expenses, \$933,056.99; compensation for damage to property and person, \$1,095,589.81; miscellaneous professional and special services, \$233,609.97; National Defence Headquarters telephone facilities, \$282,444.18; photo and motion picture equipment, materials and chemicals, \$198,566.28; postage, rental of post office boxes and meter postal machines, \$469,943.46.

G This amount represents advance payments of \$375,872,471.80 made to the United Kingdom Government during the fiscal year 1944-45 for maintenance of Canadian Army Forces overseas and \$461,790.22 balance of payment made for initial equipment covering supplies of equipment from British Sources to the Canadian Army in the United Kingdom (October 1, 1942, to March 31, 1943).

SUNDRY SERVICES

Allotment: Departmental Administration	1,549,817 00
Expenditures	\$1,549,816 07

A distribution of expenditures follows:

Salaries and Wages.....	1,217,678 46
Pay and Allowances of Military Personnel.....	185,929 78
Travel, Transportation and Freight.....	23,863 46
Stores, Equipment and Supplies.....	58,594 22
Sundries, including: postage, telephone and telegraph and Minister's railway car expenses.....	63,750 15
	<u>\$1,549,816 07</u>

These expenditures consist of the salaries, wages, military pay and allowances, travelling expenses, stationery, and sundry administrative expenses of the Minister's office, including those of the Minister's military secretary, military assistants, private secretary and staff, the Deputy Ministers' offices and others associated therewith.

As of March 31, 1945, there were 739 civilian employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Ralston, Col. the Hon. J. L.		\$ 1,565 33	Hobby, R. M.....	2,700 00	1,171 82†
Ross, A., Deputy Minister.	\$ 10,000 00		*Killeen, G.	4,140 00	
Currie, G. S., Deputy			*Kincaid, E.	2,760 00	
Minister (Sept. 30)....	10,000 00		King, R. M.....	2,400 00	504 33†
Pembroke, J., Asst. Deputy			Kreps, W. H.....	3,000 00	
Minister (Aug. 31)....	7,000 00	1,790 58†	*Lavergne, J. R.....	3,120 00	
*Brown, R. P., Fin. Supt.—			Maingot, A. J.....	3,000 00	
Acting Asst. Deputy			McKenzie, D. C.....	5,000 00	529 59
Minister.....	6,000 00		*Messinger, J. H.....	3,000 00	
*Beaulne, L. E.....	3,600 00		Miller, S. L.....	4,620 00	
Bowes, G. M. (Aug. 31)...	4,000 00	567 65	*Milne, A.	3,300 00	
Breen, L. (Nov. 1).....	3,600 00		*Noel, E.	2,400 00	342 88†
Bryant, F. W.....	2,700 00		*O'Hagen, J. H. H.....	3,000 00	
Burns, H. M.....	2,400 00		*Packman, A. J.....	4,500 00	699 65†
Butler, F. J. (May 31)....	2,400 00		*Perrin, H. E.....	3,540 00	
Campbell, W. G.....	2,520 00		*Phillips, E. C.....	4,120 00	311 03
Campfield, O. G.....	2,400 00		Ranger, E.	2,520 00	
Cole, F. W.....	2,400 00		*Rankin, T. B. G.....	2,760 00	
Coote, H. R.....	2,520 00		Seager, J. C.....	2,520 00	425 21†
Delaney, M. E.....	2,400 00		Tasse, P. S.....	2,700 00	1,071 57†
Denis, J. L.....	2,400 00		*Trottier, B. R.....	2,520 00	
*Edwards, R.	2,940 00		Wallace, O. E.....	2,400 00	
Ferguson, J. C.....	2,400 00		Waters, O. J. (Jan. 15)...	4,080 00	
*Foley, M. P.....	2,520 00		Wells, J. E. (Nov. 1)....	3,500 00	
			Welton, J. S.....	3,000 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
*Whatley, R.	4,920 00		**Hewer, I. B.	10 00	1,648 87
Williams, R. H.	4,920 00		**Ker, J. N.	10 00	
Daily rates:			**MacMillan, J. A.	12 00	802 90
**Gladwin, A.	10 00	2,537 02	**McMulkin, A. F.	10 00	2,415 05

** Total salaries received were: A. Gladwin, \$3,550; I. B. Hewer, \$3,240; J. N. Ker, \$830; J. A. MacMillan, \$1,572; A. F. McMulkin, \$3,580.

† Paid from other accounts.

A. Milne was receiving a living allowance of \$7 per day as of March 31, 1945. A. Ross received a living allowance of \$10 per day from April 1 to September 10 while in the United Kingdom (paid from Army Services Allotment).

Allotment: Dependents' Allowance Board	686,435 00
Expenditures	\$ 686,434 87

A distribution of expenditures follows:

Remuneration of Board Members and District Representatives	62,154 51
Salaries and Wages	546,795 47
Travel and Transportation	2,336 77
Printing, Stationery and Office Equipment	11,817 93
A Investigation by Other Government Departments and Outside Agencies	61,325 60
Sundries	2,004 59
	\$ 686,434 87

The Board is charged with the administration of the Financial Regulations and Instructions governing the payment of dependents' allowances and consists of a civilian chairman, two representatives from each of the Services and one from the Treasury. It has representatives at all Military Districts, Naval Commands, and R.C.A.F. Air Commands throughout Canada. Three representatives, one from each of the Services, are stationed overseas. In June, 1944, a Committee of the Dependents' Allowance Board was set up at Canadian Military Headquarters, London, England, with full power to handle all cases where Overseas Dependents are concerned.

As of March 31, 1945, there were 457 civilian employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employee in receipt of war duties supplement is indicated by an asterisk. R. O. G. Bennett, \$6,000; L. J. Carey, \$3,600; R. Harvey, \$2,400; K. M. MacDonald, \$3,600 (June 14); *A. H. MacDougall, \$2,520; A. E. G. Mann, \$2,400; D. M. Ormond, \$2,880 (Jan. 11); H. E. Whiffin, \$2,520.

R. O. G. Bennett received travelling expenses of \$432.47, paid from the allotment for Dependents' Supplementary Grants Fund.

A These investigations, made mainly by the Department of Veterans Affairs, were for the purpose of establishing the eligibility of dependents.

Allotment: Dependents' Supplementary Grants Fund	4,041,323 00
Expenditures	\$4,041,322 38

A distribution of expenditures follows:

Administrative Expenses—

Salaries and Wages	304,772 22
Pay and Allowances	4,082 14
Investigation Fees and Expenses	253,690 12
Travelling Expenses of Members of the Board, Advisory Committees and Employees	7,276 57
Printing, Stationery and Office Furniture	34,049 18
Sundries including Rentals and Communication Services	27,399 58

631,269 81

Grants and Assistance—

Dependents of Army Personnel:

Recurring.	95,875 56
Non-recurring.	2,336,162 89

2,432,038 45

Dependents of Naval Personnel:

Recurring.	4,370 62
Non-recurring.	280,178 05

284,548 67

Dependents of Air Force Personnel (R.C.A.F.):

Recurring.	11,361 66
Non-recurring.	675,546 71

686,908 37

Dependents of Air Force Personnel (other than R.C.A.F.):

Non-recurring.	6,507 08
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Dependents of Ratings of Naval Forces of the United Kingdom serving with the Naval Forces of Canada:

Non-recurring.	50 00
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3,410,052 57

\$4,041,322 38

The Dependents' Board of Trustees, with headquarters at Ottawa, operates under authority of the Minister of National Defence by virtue of the Dependents' Board of Trustees Order, P.C. 18, January 2, 1942, as amended by P.C. 9239, dated December 2, 1943. This Board administers the Dependents' supplementary Grants Fund and is authorized to grant, in special cases of difficulty and hardship, supplementary assistance to qualified dependents, i.e., those who have qualified for marriage or dependents' allowances, of members of the Canadian Armed Forces below the rank of warrant officer Class 1. Such assistance is granted only after investigation of individual applications by competent welfare agencies or by other investigators approved by the Board.

By P.C. 58/11348 of December 15, 1942, the provisions of P.C. 18, January 2, 1942 (as amended) were extended to the dependents resident in Canada of all Royal Air Force, Royal Australian Air Force and Royal New Zealand Air Force personnel serving with the Royal Canadian Air Force.

The Board is composed of a chairman and nine members. All members of the Board, other than the executive secretary, and all members of the local or regional dependents' advisory committees serve without remuneration. They are, however, reimbursed for out-of-pocket expenses.

The Board operates through regional Dependents' Advisory Committees, each with a specifically defined area of jurisdiction. Since January 2, 1942, twenty-one regional committees have been organized in Canada and one in the United Kingdom.

Applications and re-applications for financial and non-financial assistance filed with the regional Dependents' Advisory Committees in the period January 2, 1942, to March 31, 1945, total 195,917. Grants actually paid in the same period on authority of the Board or Committees amount to \$6,221,154.76 divided as follows: Army, \$4,642,787.82; Navy, \$413,480.25; Air \$1,164,886.69.

Outstanding developments in the fiscal year ending March 31, 1945, included the following: (i) organization of the United Kingdom Dependents' Advisory Committee, with office in London, England, to deal with applications for assistance from dependents, resident in the United Kingdom, of members of the Canadian Armed Forces; (ii) amendments by Orders in Council to Dependents' Board of Trustees Order, empowering the Board, at its discretion, to grant special emergency assistance to qualified dependents of: (a) former members of the Canadian Armed Forces resident outside Canada and awaiting transportation to Canada, P.C. 53/5275, July 11, 1944; (b) members of the Armed Forces undergoing detention or imprisonment in excess of six months, P.C. 55/4729, June 20, 1944, (c) Royal Navy ratings serving temporarily with the Naval Forces of Canada, while resident in the Dominion, P.C. 9027, December 19, 1944; and (iii) completion of arrangements with the Canadian Hospital Council (and with virtually all Canadian Hospitals) in respect of payments by the Board of hospitalization expenses of dependents.

Disbursements are detailed under two headings: (1) administrative expenses; and (2) grants and assistance.

Administrative expenses include out-of-pocket expenses of members of the Board and Advisory Committees, staff salaries and investigation expenses of the Board.

Under grants and assistance are shown the amounts of relief disbursed on behalf of the Armed Services personnel and a distinction is made between recurring and non-recurring payments. Recurring payments are continuous supplementary grants, an example of the use of which would be the education of a dependent. Non-recurring payments consist of grants to meet exigencies such as illness, accident, death, loss by fire or other necessitous conditions. Authorization of the former type of grant is given only by the Board of Trustees at Ottawa.

As of March 31, 1945, there were 269 civilian employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates do not include cost of living bonus. Dates of separation are shown in parentheses: E. L.

Brittain, \$2,400; G. L. Fulford, \$2,400; B. G. Gilfillan, \$2,400; M. L. Gordon, \$2,400; W. Hutchison, \$2,400 (May 10); E. J. Lawson, \$3,600; J. A. Morrison, \$2,400; M. E. Nixon, \$2,700 (Dec. 7); J. M. Riddell, \$2,400.

E. J. Lawson received travelling expenses of \$357.22.

Allotment: Experimental Station—Suffield	1,913,000 00
Expenditures.....	\$1,772,608 62

A distribution of expenditures follows:

Salaries and Wages	127,654 24
Pay and Allowances	546 074 83
Travel, Transport and Freight	90,542 39
Operating Expenses of Properties	24,273 54
Construction and Repairs	135,856 52
Capital cost of the Station as originally contemplated	5,520 52
Clothing and Necessaries	24,541 71
Personal Equipment	5,267 79
Barrack, Camp and Hospital Equipment	29,570 68
Laboratory Supplies and Equipment	76,196 20
Armament Stores—	
Small Arms	947 92
Guns, Howitzers, Mortars, etc.	8,456 41
Miscellaneous Stores	4,106 10
Mechanical Transport Vehicles and Equipment	17,786 76
Signal and Wireless Equipment	10,431 83
Ammunition—	
Small Arms and Machine Gun Ammunition	621 74
Gun Ammunition	248,126 67
Miscellaneous Ammunition	262,859 68
Operating Costs—Mechanical and Water Transport	19,692 81
Food Supplies	105,462 87
Medical Stores and Services	7,042 46
Dental Stores and Services	1,300 00
Printing and Stationery	5,304 36
Sundries	14,970 59
	\$1,772,608 62

The total cost of operating this station during the fiscal year 1944-45 was charged to the above allotment. Expenditures chargeable to National Defence—Army which were made prior to the fiscal year 1942-43 and during 1943-44 were included under the allotments for Army Services.

Allotment: Internment Operations	1,580,133 00
Expenditures.....	\$1,580,132 34

A distribution of expenditures follows:

Salaries and Wages	18,696 15
Pay and Allowances	521,654 42
Travel, Transport and Freight	612,607 65
Operating Expenses of Properties	28,732 63
Construction and Repairs	31,026 09
Clothing and Necessaries	13,705 22
Barrack, Camp and Miscellaneous Equipment	11,867 42
Printing and Stationery	23,584 02
Operating Costs—Mechanical Transport	3,895 46
Food Supplies	193,738 81
Medical Stores and Services	7,178 64
Dental Stores and Services	5,986 25
Pay for Work—Prisoners of War	24,658 46
Assistance to Dependents of Internees	10,772 86
Payments to Penitentiaries and Gaols for upkeep of Enemy Aliens	213 96
Sundries	71,814 30
	\$1,580,132 34

By P.C. 4568 of June 25, 1941, regulations governing the treatment and administration of internees were approved, a Commissioner of Refugee Camps was appointed and the relative responsibilities of this Department and the Department of the Secretary of State were set forth in detail. The Department of External Affairs was made responsible for dealing with all prisoner of war and internment problems in their international aspects.

By P.C. 10571 of November 19, 1942 and P.C. 36/500 of January 20, 1943, the entire responsibility for prisoners of war, enemy aliens, and other internees with the exception of the international aspects referred to above was transferred to this Department. This Department became responsible for the supervision and implementation of the policy of the Canadian Government in respect of the guarding, discipline, control, censorship of mail, and welfare of prisoners of war, internees and refugees, and the maintenance and operation of all camps.

Financial arrangements were made by Treasury Board Minute T.236550 B. of January 14, 1943, which approved necessary transfers of estimates of expenditures and cash allotments from the Department of the Secretary of State to the Department of National Defence.

The above expenditures represent the Canadian costs, as those in connection with the United Kingdom refugees and prisoners of war from the United Kingdom are charged to United Kingdom—Army account under Open Accounts which are shown further on in this section.

By agreements, Canada bears the cost of all military guards posted to internment camps.

As of March 31, 1945, there were 73 civilian employees being paid from this account. L. M. Burke was receiving a salary at an annual rate of \$2,400, exclusive of cost of living bonus, to date of separation (Sept. 16).

Allotment: Inspection Board of the United Kingdom and Canada.....	9,300,000 00
Expenditures.....	\$8,362,070 37

Payments made covering Canada's share of the expenses in connection with the Inspection Board have, to date, been given provisional approval. The agreed method of arriving at a division of costs is to take as a basis the value of production in Canada for United Kingdom and Canadian account, respectively, as computed by the Economics and Statistics Branch of the Department of Munitions and Supply, less such classes of output as are not inspected by the Board. Included in Canada's proportion are estimated costs for inspection of goods purchased by War Supplies Limited for sale to and use by the United States Government; as well as a portion of running costs in respect of the Board's operations in the United States.

The cost of inspection of goods for War Supplies Limited account is paid by the Department of National Defence and subsequently recovered from the Department of Munitions and Supply.

The total expenditure for the fiscal year 1944-45 includes the following provisional payments; \$6,900,709.41 covering Canada's share of the operating costs of the Board for the period April 1, 1944 to March 31, 1945; \$262,359.29 for Canada's share of capital expenditure made by the Board during the period July 1, 1943 to December 31, 1944.

In addition to the provisional payments mentioned above, an additional amount of \$736,557.30 was paid in connection with the period January 1, 1942, to December 31, 1944.

Duties and taxes paid in the first instance by the Inspection Board of the United Kingdom and Canada and wholly refunded by the Department of National Defence—Army Services, amounted to \$1,048,582.81.

Recoveries from War Supplies Limited during the fiscal year 1944-45 amounted to \$2,896,527.93.

As of March 31, 1945, A. H. Brown, receiving an annual salary of \$6,000, was the only employee paid from this account.

Allotment: Imperial War Graves Commission.....	29,756 79
Expenditures.....	\$ 29,756 79

Authority was granted by P.C. 99/2705, dated April 18, 1944, for an additional payment of \$29,756.79 to the Imperial War Graves Commission for perpetual maintenance of war graves of those who fell in the war of 1914-1918.

List of Suppliers and Contractors

Suppliers and contractors receiving \$10,000 or more (amounts shown in parentheses represent payments in connection with cancellation of contracts) are listed below:

Abattoir de Quebec, Inc., \$78,055.45; Abbott Laboratories, Ltd., \$87,741.96; Able Produce Co. \$19,064.50; Absorbent Cotton Products, Inc., \$43,761.60; Acme Farmers Dairy Ltd., \$13,315.85; Acme Glove Works, Ltd., \$75,979.31; Acme Office Supplies, Ltd., \$45,190; Acme Steel Co. of Canada Ltd., \$53,040.16; Acton Rubber

Ltd., \$18,579.27; Acton Shoe Co. Ltd., \$632,672.65; Adams Bros. Harness, Ltd., \$11,911.73; D. E. Adams Coal Co., Ltd., \$14,967.88; J. D. Adams, Ltd., \$72,326.24; Addison Industries Ltd., \$779,066.02; Advertising Agencies of Canada, \$821,183.31; L. Aiken and N. Dowling, \$62,538.55; Ainsworth Electric Co. Ltd., \$13,351.27; Ajax Doret Metal Products Ltd., \$12,191.30; Alberni Baking Co., \$22,445.13; Alberta Master Bakers Association Inc., \$63,882.63; Alberta Meat Co., \$147,046.22; Province of Alberta (various departments), \$53,262.94; University of Alberta, \$22,488.08; Algoma Tool and Die Works, \$20,076.90; Allis Chalmers Rumely, \$11,443.56; Alliston Creamery and Dairy, \$51,703.79; Aluminum Co. of Canada Ltd., \$56,643.52 (\$2,531.68); American Export Lines, \$517,453.13; American Viscose Corp., \$977,444.39; Amertype Recordgraph Corp., \$13,726.59; W. O. and J. I. Anderson, \$117,128.17; A. Hillard Andrews, \$16,198.78; Michael Andrews, \$16,568.71; Anglin Norcross Ltd., \$51,507; S. Anglin Co. Ltd., \$25,423.08; Anglo-Canada Oils Ltd., \$79,099.99; Anglo-Canadian Leather Co., \$193,885.91; Anglo Newfoundland Development Co., \$15,390.29; Garnet L. Angus, \$14,842.31; Geo. C. Anspach Co. Ltd., \$23,174.94; Anthes Foundry Ltd., \$12,363.61; Armour Clothing Mfg. Ltd., \$67,625.43; Armstrong Bros. Construction, \$27,487.85; Armstrong Cork & Insulation Co., Ltd., \$27,579.11; Armstrong Wood & Co., \$20,921.91; Arrow Paper Products Ltd., \$37,851.37; Arthur and Conn, Ltd., \$18,540.86; J. H. Ashdown Hardware Co., Ltd., \$30,165.89; Assiniboia Engineering Co., \$19,930.39; Associated Chemical Co. of Canada Ltd., \$11,209.48; Associated Screen News Ltd., \$161,805.55; Atlantic Acadia Sugar Sales Co., \$151,053.93; Atlantic Fruit Company, \$11,006.35; Atlas Construction Co., Ltd., \$16,415.82; Atlas Lumber Co., Ltd., \$18,635.69; Atlas Plywood Corp. of Canada, Ltd., \$15,576.12; Atlas Steels Ltd., \$11,763; Auger and Auger Ltd., \$13,584.62; Automatic Electric Service Co., Ltd., \$41,922.12; Automatic Electric (Can.) Ltd., \$154,342.57; Avon River Power Co., Ltd., \$51,941.05; A. A. Ayer Co., Ltd., \$36,364.80; Ayerst McKenna Harrison Ltd., \$768,445.04.

Baby's Own Dairy, \$21,729.19; Backstay Standard Co., \$25,551.13; Philippe Baillargeon, \$36,395.55; Donald H. Bain Ltd., \$10,645.48; L. E. Baker, \$18,287.64; Baker Platinum Canada Ltd., \$23,428.99; Ball Bros. Ltd., \$13,597.77 (\$11,492.95); Ball Planing Mill Co., Ltd., \$16,689.67; R. M. Ballantyne, Ltd., \$43,780.33; H. C. Ballem Co., \$16,384.50; W. L. Ballentine Co., \$17,004.51; Bank Line Ltd., \$91,824.93; G. E. Barbour Co., Ltd., \$65,900.92; J. D. Barker, \$10,979.35; N. A. Barker Ltd., \$17,056.61; Bakers Bakeries, \$42,570.64; Barringham Rubber Co., Ltd., \$95,607.82; Barry and Staines Linoleum (Canada), Ltd., \$299,267.94; Bates and Innes Ltd., \$31,793.34; Battram's Laundry, \$18,268.62; Bauer and Black, Ltd., \$26,999.04; (\$3,541.04); Bausch and Lomb Optical Co., Ltd., \$21,161.10; Beach Motors Ltd., \$26,965.75; Beardmore & Co., Ltd., \$147,285.46; W. D. Beath & Son Ltd., \$87,052.85 (\$12,216.98); Beatty Bros. Ltd., \$57,490.11; Estate of Walter Beatty, \$59,416.54; Beaumont Knitting Mills, \$126,632.64; Beaver Alberta Lumber Co., \$16,115.36; Beaver Lumber Co., \$13,778.65; Beavers Dental Burs, \$14,677.46; Becton Dickinson & Co., \$23,475.93; Belding Corticelli, Ltd., \$11,954.54; Belgian Dry Cleaners Ltd., \$10,017.97; Bell Telephone Co., of Canada, \$537,874.95; Belleville Cheddar Cheese Co., \$14,978.88; Geo. Belton Lumber Co., \$52,015.17; Bennett Ltd., \$73,421.53; Bennett Elliott Ltd., \$49,939.93; Bennett Equipment Supply Co., \$17,272.07; Bennett-Pratt Ltd., \$15,139.47 (\$784.83); Bennett and White Construction Co., \$188,894.41 (\$24,090.46); A. C. Benson Shipyard, Ltd., \$30,034.20; Bepeco Canada Ltd., \$15,297.73; Berkeley Neckwear Co., \$12,920.40; Berst-Forrester-Dixfield Co., \$10,049.47; Berwick Fruit Products Ltd., \$10,019.28; Bettys Ltd., \$31,937.80; H. R. Biland, \$17,700.08; Bird Construction Co., \$176,065.18; B. A. Blakeney Ltd., \$162,799.83; Blue Ribbon Ltd., \$63,701.19; R. A. Blyth Co., \$16,608.69; Boake Mfg. Co., Ltd., \$21,558.58; Boates Ltd., \$24,384.19; Bolands Ltd., \$28,079.99; Bondi Fruit Company, \$12,160.15; Thos. Bonnar & Co. (Canada) Ltd., \$103,314.25; Boon-Strachan Coal Co., \$14,843.89; Booth Fisheries Canadian Co., \$15,468.35; Borden Co., Ltd., \$333,388.69; Bostitch Co. Ltd., \$10,166.07; Boudreau & Paradis Enr'g., \$12,482.16; Boulangerie Nationale Ltée., \$21,501.17; G. A. Boulet, Ltée., \$368,823.70; Boutilliers Ltd., \$85,891.91; S. F. Bowser Co., \$34,374.64; Boyd Weir and Sewell Inc., \$116,752.13; Boyle Bros. Drilling Co., \$208,357.88; Braemore Neckwear Co., \$10,248.06; Brandon Creamery and Supply Co., \$12,171.74; Brandon Packers, Ltd., \$34,535.33; Brandram-Henderson, Ltd., \$29,836.10; J. H. Brandy, \$45,734.78; Brantford Coach and Body Ltd., \$1,933,882.68; Brantford Milk Distributors, \$22,143.59; Brantford Produce Co., Ltd., \$28,388.68; Brasdor Coal Sales Ltd., \$13,069.70; Brazeau Collieries Ltd., \$10,751.28; Breadner Co., Ltd., \$13,492.82; Breen Motor Co., Ltd., \$14,418.45; Brennan Paving Co., \$78,821.48; W. C. Brennan Contracting Co., \$333,088.22; J. R. Bresnand & Son, \$38,090.87; Bridges Brothers Inc., \$30,000; British American Oil Co., Ltd., \$485,187.38; British Columbia Cement Co., Ltd., \$15,596.67; British Columbia Electric Railway Co., Ltd., \$282,082.74; British Columbia Equipment Co., Ltd., \$19,020.18; British Columbia Fuel Co., Ltd., \$36,362.17; British Columbia Packers Ltd., \$27,304.79; Province of British Columbia (various departments), \$60,653.09; British Columbia Sugar Refining Co., Ltd., \$29,842.19; British Columbia Telephone Co., \$79,218.16; British Drug House Canada Ltd., \$11,552.22; British Rubber Co. of Canada Ltd., \$37,632.95; Brocklehurst Swiss Embroidery Co., \$12,675.19; Brockville Public Utilities Commission, \$20,844.55; Brookfield Bros., \$20,808.02; Brookfield Dairy Ltd., \$22,336.65; Brooks Mfg. Co., \$11,604.83; B. W. Brown & Son, \$28,542.91; J. R. Brown & Co., \$20,460.63; Brown Rutherford Ltd., \$15,165.42; Stan Brown Transport, \$31,479.25; Brown's Bread Ltd., \$30,827.19; Bryant and MacDonald Ltd., \$10,075.25; Bryson's Bread Ltd., \$29,666.19; Buckersfield's Ltd., \$55,510.35; Buffalo Cap and Neckwear Ltd., \$11,166.90; Buffwell Engineering and Machine Co., \$21,670.51; Bulkley Valley Colliery, \$36,092.62; Bulman's Limited, \$19,409.21; W. W. Burdett Co., \$50,084.46; Burgess Battery Co., \$17,137.30; Burke Electric X-Ray Co., \$15,233.08; H. J. & J. S. Burke, \$12,000; Burlec Ltd., \$389,864.46; Burns & Co., Ltd., \$14,157.13; Burns Fisheries Ltd., \$21,580.28; P. Burns & Co., \$29,472.07; William Burns, \$59,434.19; Burritts Rapids Woollen Mills, Ltd., \$25,471.54; Burroughs Wellcome and Co., \$23,076.97; Estate of Henry Busby, \$10,815.71; Butterfly Hosiery Co., Ltd., \$83,048.19.

C-O-Two Fire Equipment of Canada, Ltd., \$11,754.74; Cabot Bakery, \$14,123.37; Cadillac Motor Car Division of General Motors Corp., \$19,585.67; Caldwell Linen Mills, Ltd., \$26,346.68; City of Calgary, \$55,227.82; Calgary Fruit Ltd., \$17,548.48; Calgary Power Co., Ltd., \$50,003.05; T. P. Calkin Ltd., \$13,446.22;

Cambridge Instruments Co., \$29,449.21; Cameron Lumber Co., Ltd., \$14,863.09; Campbell Bros. and Wilson, Ltd., \$25,472.32; Campbell Wilson and Strathdee Ltd., \$13,014.46; Estate of S. J. Campbell, \$14,905; Camrose Collieries, Ltd., \$32,754.75; Canada Bread Co., Ltd., \$160,260.53; Canada Cement Co., Ltd., \$71,895.99; Canada Coal Ltd., \$11,580.09; Canada Creosoting Co., \$11,524.74; Canada Dominion Sugar Co., Ltd., \$163,920.58; Canada Metal Co., Ltd., \$13,421.03; Canada Packers Ltd., \$2,155,659.20; Canada Paint Co., Ltd., \$32,709.67; Canada Paper Co., \$39,375.73; Canada Railway News Co., \$16,357.45; Canada Softwoods Ltd., \$19,190.87; Canada Starch Sales Co., \$109,803.72; Canada Steamship Lines Ltd., \$23,853.18; Canada Varnish Co., Ltd., \$28,186.09; Canada Vinegars Ltd., \$27,152.23; Canada West National Gas Light, Heat & Power Co., \$22,351.29; Canada West Shoe Mfg. Co., \$280,991.83; Canada Wire and Cable Co., Ltd., \$34,319.36; Canadian Automotive Trim, Ltd., \$93,146.78; Canadian Bakeries Ltd., \$67,116.98; Canadian Bitumuls Co., Ltd., \$16,293.97; Canadian Cannery Ltd., (Hamilton), \$65,236.99; Canadian Cannery (Western), Ltd., \$68,613.01; Canadian Car and Foundry Co., Ltd., \$495,482.72; Canadian Cellucotton Products, Co., Ltd., \$20,524.45; Canadian Comstock Co., Ltd., \$22,347.70; Canadian Corps of Commissionaires, \$271,898.66; Canadian Dental Trade Association, \$184,636.96; Canadian Durex Abrasives, Ltd., \$16,890.23; Canadian Fairbanks-Morse Co., \$140,372.05; Canadian Fish and Cold Storage Co., \$30,815.15; Canadian Fishing Co., Ltd., \$11,382.24; Canadian General Electric Co., Ltd., \$687,222.89; Canadian General Rubber Co., Ltd., \$80,522.55; Canadian Government Merchant Marine, \$106,898.17; Canadian Import Co., \$309,215.26; Canadian Industrial Alcohol Co., Ltd., \$15,634.48; Canadian Industries Ltd., \$235,914.37; Canadian Ingersoll-Rand Co., Ltd., \$183,886.08; Canadian Johns-Manville Co., Ltd., \$41,411.15; Canadian Knitting Ltd., \$94,388.80; Canadian Kodak Co., Ltd., \$404,506.48; Canadian Laboratory Supplies, \$64,696.18; Canadian Laco Lamps Ltd., \$13,235.71; Canadian Lift Truck Co., Ltd., \$19,481.40; Canadian Liquid Air Co., Ltd., \$41,685.11; Canadian Longwear Ltd., \$80,675.98; Canadian Lumber Co., Ltd., \$16,817.23; Canadian Marconi Co., \$1,066,163.97; Canadian Motor Lamp Co., Ltd., \$45,301.72 (\$879.59); Canadian National Carbon Co., Ltd., \$42,595.56; Canadian National Exhibition Association, \$43,981.39; Canadian National Institute for the Blind, \$31,678.40; Canadian National Railways, \$12,213,519.20; Canadian National Steamships, \$2,082,634.14; Canadian National Telegraphs, \$295,929.55; Canadian Oil Co., Ltd., \$408,338.28; Canadian Pacific Air Lines, Ltd., \$16,073.32; Canadian Pacific Express Co., \$206,006.57; Canadian Pacific Railway Co., \$12,084,897.82; Canadian Red Cross Society, \$13,043.50; Canadian Safety Fuse Co., Ltd., \$15,748.78; Canadian Silk Products Ltd., \$11,265.42; Canadian Spool Cotton Co., \$11,730.93; Canadian Steel Strappings, \$44,400.05; Canadian Strobe & Electric Corp., \$11,839.54; Canadian Sugar Factories Ltd., \$27,543.19; Canadian Top and Body Corp., Ltd., \$631,220.37; Canadian Trade Corporation Ltd., \$14,042.80; Canadian Tube and Steel Products Ltd., \$13,849.02; Canadian Utilities Ltd., \$18,739.17; Canadian Western Lumber Co., \$10,073.59; Canadian Western Natural Gas, Light, Heat and Power Co., Ltd., \$20,845.71; Canadian Westinghouse Co., Ltd., \$70,539.91; Canadian White Pine Co., Ltd., \$12,534.55; Canadian Wirebound Boxes Ltd., \$24,873.85; Canadian Wood Pipe and Tanks Ltd., \$112,873.68; Canadian Wright Ltd., \$322,128.15; E. G. M. Cape & Co., \$578,575.69; Capo Polishes Ltd., \$26,950.65; Carnation Milk Co., Ltd., \$408,071.57; Carpenter Motor Supply Ltd., \$30,807.02; Hugh Carson Co., Ltd., \$55,727.83; Carter-Halls-Aldinger Co., Ltd., \$20,994.33; Carters Ltd., \$17,477.83; Castle Line, (Barber Steamship Lines, Inc., Agents), \$30,512.79; Caterpillar Tractor Co., \$26,859.45; Magloire Cauchon Ltée., \$19,745; Cave and Co. Ltd., \$25,559.59; Central Alberta Dairy Pool, \$98,491.45; Central Canada Exhibition, \$10,991.73; Central Dairies Ltd., \$11,456.06; Central Machine Works, \$23,061.36; Central Ontario Transport Ltd., \$10,069.06; Central Scientific Co. of Canada Ltd., \$38,560.54; Chadwick-Carroll Brass and Fixtures, Ltd., \$10,144.16; O. Chalifour Inc., \$31,589.01; Champion Paper Mills Ltd., \$38,269.40; Champion Spark Plug Co. of Canada Ltd., \$10,920.70; M. R. Chappell, \$10,948.26 (\$564.88); Chappells Ltd., \$19,040.71; Chatham Dredging and General Construction, \$53,064.45; S. Cheetham, \$11,046.79; Chess Bros., Ltd., \$30,192.97; Children's Aid Society, \$79,031.58; Children's Shoe Mfg. Co., Ltd., \$367,229.55; George Chittick, \$12,310.89; Chown Ltd., \$24,360.43; Christie Laundry, \$16,015.34; Christie Woodworking Co., Ltd., \$17,588.81; Chrysler Corporation of Canada Ltd., \$2,018,677.53; Circle-Bar Knitting Co., Ltd., \$25,679.01; Citadel Merchandising, Co., Ltd., \$19,279.50; Cities Service Oil Co., Ltd., \$120,812; City Coal Company, \$36,366.72; City Dairy Ltd., \$15,261.60; Clark Dairy Ltd., \$13,137.92; Clark Fruit and Produce Co., Ltd., \$90,748.34; W. Clark Ltd., \$12,769.27; Clatworthy Lumber Co., Ltd., \$17,103.61; Cliffside Garage Co., Ltd., \$12,999.96; Climax Co. Ltd., \$18,411.99 (\$68.39); Clough Brengle Co. U.S.A., \$12,733.51; Club Coffee Co., \$29,483.74; Cluett Peabody and Co. of Canada Ltd., \$45,543.67; Clyde Woollen Mills, \$23,863.82; Coast Construction Co., Ltd., \$106,220.62 (\$250); Cobequid Power Co., Ltd., \$84,103.80; Cober Elevator Mfg., Co., \$10,398.80; Cockburn and Archer, \$17,860.69; Cockfield Brown and Co., Ltd., \$14,004.87; Cockshutt Plow Co., Ltd., \$11,622.68; Code Felt and Knitting Co., Ltd., \$110,194.90; Codville Co., Ltd., \$67,842.94; Coleman Lamp and Stove Co., Ltd., \$23,339.61; Coleman Packing Co., Ltd., \$95,401.52; Colgate-Palmolive-Peet Co., Ltd., \$75,233.91; Colonial Coach Lines Ltd., \$11,406.90; R. B. Colwell Ltd., \$50,722.66; Commercial Tire (Alberta) Co., Ltd., \$22,243.65; Commodity Prices Stabilization Corp., Ltd., \$3,099,643.13; Comox Creamery Association, \$34,270.58; Concrete Construction Ltd., \$19,736.52; M. A. Condon and Son, \$23,045.93; Confederated Groceries, \$16,911.57; Conger Lehigh Coal Co., Ltd., \$10,421.05; Connaught Laboratories, \$597,101.98; Connolly Bros., \$497,456.09; D. H. Connor, \$34,276.80; Consolidated Coal Co., Ltd., \$12,258.99; Consolidated Optical Co., Ltd., \$99,701.24; Constantine Ltd., \$87,733.97; Consumers Gas Co. of Toronto, \$16,837.22; Continental Can Co. of Canada Ltd., \$245,013.67; Continental Paper Products Ltd., \$26,590.92; H. W. Cooley Machine and Arms Co., Ltd., \$164,669.46; Cook Clothing Co., Ltd., \$46,366.98; Co-Operative Des Jardines de Québec, \$12,954.96; Co-Opérative Fédérée de Québec, \$116,416.65; La Co-Opérative Monteregienne, \$11,936.81; Co-Operative Processing Association, \$19,521.30; Corbeil Ltd., \$242,238.41; Corman Engineering Co., \$10,334.10; Corry Coal Co., Ltd., \$33,333.45; Cosman and Co., \$18,052; Cosmopolitan Line, \$64,265.91; J. A. & M. Cote Ltd., \$989,908.76; County Line Ltd., \$344,910.53; Cousins Dairies, \$31,007.74; Couvrette and Souriol Ltd., \$10,000.94; Cow and Gate (Canada) Ltd., \$26,267; James Cowan and Co., Ltd.,

\$16,377.84; Crane Ltd., \$215,805.13; James Crawford and Son Ltd., \$12,045.67; R. Crawford Coal Co., \$52,052.08; Crawley & McCracken Co., \$125,143.76; Creamland Crescent Dairy Ltd., \$75,452.70; Cremerie Farnham, \$14,997.08; Cremerie St. Jerome, \$10,862.08; Crescent Creamery Co., Ltd., \$44,068.95; Crescent Fish Market, \$20,079.90; Crosby Molasses Co., Ltd., \$11,287.47; Geo. W. Crothers Ltd., \$11,803.86; Crown Dairy, \$17,676.60; Crown Diamond Paint Co., Ltd., \$24,665.70; Cruickshank-Guild Ltd., \$16,805.23; Crystal Dairy Ltd., \$17,960.92; Cumming and Dobbie, \$81,402.08; S. Cunard and Co., Ltd., \$67,852.43; Cunard White Star Ltd., \$1,172,700.60; Cusson Bros. Ltd., \$813,034.84; Cutting Tools and Gauges Ltd., \$19,818.98.

D. M. C. Cap Mfg. Co., \$16,021.27; Daigle and Paul Ltd., \$37,655.58; Daignault, Rolland Co., \$16,659.68; George Dansereau Limitée et Fils, \$17,965.19; Daoust, Lalonde & Cie, Ltée., \$27,069.77; Dartmouth Ferry Commission, \$32,556; Frank R. Dauphinee, \$17,110.36; James Davidson's Sons, \$65,608.03; W. H. Davidson Ltd., \$10,493.13; Davis and Fraser Ltd., \$45,922.89; Davis Geck, U.S.A., \$14,620.30; Dawson Wade and Co., \$28,266.10; De Luxe Laboratories Inc., \$19,884.10; Deacon Bros., \$14,002.32; Walter Dean Canoe & Boat Co., \$17,609.54; Dearborn Chemical Co., Ltd., \$22,001.05; Defence Communications, Ltd., \$14,053.65; Defence Industries Ltd., \$8,076,169.31; Georges Derome, \$13,933.73; Devilbiss Mfg. Co., \$15,411.16; Devon Lumber Co., Ltd., \$18,686.31; Devonshire Clothes Ltd., \$526,772.46; T. A. S. Dewolfe & Son, Shipping Agents, \$151,703.34; Diamond Construction Co., Ltd., \$144,885.14; Diamond T Motor Car Co., \$2,193,160.77; J. Diener Lumber Company, \$12,517.84; Diethers Ltd., \$14,728.27; I. M. Digdon, \$16,404.64; Direct Winters Transport, \$18,941.35; James D. Doherty Mfg. Co., \$12,153.93; Dominion Bedding Co., \$12,649.74; Dominion Bridge Co., Ltd., \$204,230.11 (\$2,705.67); Dominion Chair Co., Ltd., \$21,580.23; Dominion Coal Co., Ltd., \$469,214.12; Dominion Electric Protection Co., \$12,262.55; Dominion Electrohome Industries Ltd., \$58,797.83 (\$13,844.97); Dominion Engineering Co., Ltd., \$40,233.49; Dominion Fabrics Ltd., \$34,764.75; Dominion Forge & Stamping Co., Ltd., \$33,279.75; Dominion Foundries and Steel Ltd., \$15,476.91; Dominion Hoist and Shovel Co., Ltd., \$332,600.63; Dominion Merchants Co., \$12,442.89; Dominion Oilcloth and Linoleum Co., Ltd., \$61,811.22; Dominion Oxygen Co., Ltd., \$23,062.24; Dominion Road Machinery Co., Ltd., \$35,384.43; Dominion Rubber Co., Ltd., \$1,287,795.29; Dominion Shoe Co., \$17,464.90; Dominion Shuttle Co., Ltd., \$15,163.47; Dominion Steel and Coal Corporation Ltd., \$71,051.24; Dominion Textile Co., Ltd., \$135,450.92; Dominion Truck Equipment Co., Ltd., \$657,220.07; Dominion Utilities Ltd., \$11,040.13; Doran Construction Co., Ltd., \$112,643.72; Dorothea Hats Ltd., \$380,086; Down Bros., \$16,993; E. J. Down, \$11,007.09; Dowsell Lees & Co., Ltd., \$14,246.51; Drumheller Coal Corporation, \$14,812.28; Drummond McCall Co., Ltd., \$20,058.92; Drury's Supplies, \$115,668.60; Ludger Duchaine Inc., \$365,220.06; John Duff and Sons, Ltd., \$17,177.89; Dufferin Coal & Coke, \$13,153.03; Dumarts Ltd., \$27,407.99; Alphonse Dumont, \$34,566.30; J. W. Duncan Ltd., \$26,308.95; Dunlop Tire and Rubber Goods, Co., Ltd., \$315,150.74; Dunn Dairy, \$11,951.02; Duplate Canada Ltd., \$55,048.42; J. O. Dupuis Ltd., \$16,364.97; Charles Duranceau, \$330,759.31; Dutch Laundry and Dry Cleaners, \$25,825.84; Dye & Chemical Co. of Canada Ltd., \$64,032.61.

Eagle Lumber Co., Ltd., \$12,346.28; Eagle Shoe Co., Ltd., \$384,138.77; Earl Clothing Co., Ltd., \$304,167.44; Eastern Abattoirs Ltd., \$89,125.82; Eastern Bakeries Ltd., \$34,281.11; Eastern Farm Products Co., \$70,684.67; Eastern Hay and Feed Co., Ltd., \$32,854.01; Eastern Light and Power Co., Ltd., \$28,022.61; Eastern Steel Products, Ltd., \$994,639.84 (\$1,335.01); Eastern Textile Products, \$200,528.99; Eaton Knitting Co., Ltd., \$603,467.38; T. Eaton Co., Ltd., \$1,061,852.69; T. Eaton Realty Co., Ltd., \$11,000; E. B. Eddy Co., Ltd., \$19,528.90; City of Edmonton, \$28,942.68; Edmonton City Dairy Ltd., \$38,286.98; Edmonton Produce Co., Ltd., \$32,934.48; D. Kemp Edwards Ltd., \$31,411.60; Robert Elder (Carriage Works) Ltd., \$203,330.63; Electric Household Utilities, \$611,116.01; Electronic Laboratories of Canada Ltd., \$80,467.76; J. Elkin Co., Ltd., \$427,505.20; Elliott, Marr and Co., Ltd., \$40,975.37; G. H. Ellis, \$10,200; Elmhurst Dairy Ltd., \$18,596.61; Embassy Importing Co., \$13,612.50; Empire Brass Mfg. Co., \$40,717.96; Empire-Hanna Coal Co., \$69,483.91; Empire Shipping Co., Ltd., \$43,878.78; Enamel & Heating Products Ltd., \$44,050.08; Engineering Products of Canada Ltd., \$50,261.17; Englishtown Cutlery Co., \$23,214.21; Essex Terminal Railway Co., \$27,124.07; Essex Wood Heel Co., \$126,774.33; T. H. Estabrooks Co., Ltd., \$122,311.67; Evans, Coleman and Evans Ltd., \$23,566.12; Ever-Ready Cleaners Ltd., \$112,705.30; Excel Foundry and Machine Co., \$24,136.79 (\$11,872.56); Exclusive Radio Features Co., Ltd., \$10,539.23; Exide Batteries of Canada Ltd., \$56,211.21.

Fairgrieve & Son, Ltd., \$35,330.10; L. D. Fairmont Co., \$890,428.75; Family Welfare Bureaux, \$42,307.20; Farmers Ltd., \$11,142.37; Farnham Creamery, \$10,263.68; Farquhar Ltd., \$11,591.71; Farrington Mfg. Co., Ltd., \$13,707.67; F. W. Fearman Co., Ltd., \$95,013.36; Federal Wire and Cable Co., Ltd., \$56,006.64; Fendersons Ltd., \$25,023.43; T. S. Fenwick, \$10,758.10; Fergusson Atlantic Underwear Ltd., \$527,968.52; Ferranti Electric Ltd., \$62,779.05; J. G. Field & Sons, \$32,878.15; Findlays Ltd., \$11,285.13 (\$137.45); E. W. Finnie, \$10,814.71; Finnie Mfg. Co., Ltd., \$10,350.53; Finning Tractor and Equipment Co., Ltd., \$10,264.44; Firestone Tire and Rubber Co. of Canada, Ltd., \$546,466.43; First Co-Operative Packers of Ont., Ltd., \$389,175.51; F. W. Fischer, \$15,761.20; Fisher Bros. Inc., \$12,914.96; Fisher and Burpe Ltd., \$70,833.34; Fisher Scientific Co., Ltd., \$12,336.94; Flax Industries Ltd., \$18,825.75; William A. Flemming, \$11,435.36; Fontaine and Fils Ltée., \$11,289.68; Footwear Findings of Canada Ltd., \$12,653.74; Robert Forbes Co., Ltd., \$13,601.78; Ford Motor Co. of Canada Ltd., \$15,904,460.69; Forest Hydro Electric Power Comm., \$13,639.26; Forest Products of Canada Corp., \$24,789.79; Fort Rouge Coal Co., \$15,351.26; Fort York Packers Ltd., \$54,115.12; Fortin et Cie., \$44,980.80; Four Wheel Drive Auto Co., Ltd., \$3,493,725.44; Eudore Fournier & Fils, \$275,018.99; Fowler's Canadian Co., Ltd., \$120,248.66; Fraser Valley Milk Producers Association, \$199,905.33; City of Fredericton, \$13,885.10; B. Freed Ltd., \$110,805.36; Fried Construction Co., Ltd., \$148,967.30; Frigidaire Products of Canada Ltd., \$13,756.40; Frontenac Construction Co., \$10,556.47; Frontenac Overall Ltd., \$64,308.65; Frontenac Shoe Ltd., \$22,410.40; Ohas. E. Frost and Co., \$219,511.17; Frost Steel and Wire Co., Ltd., \$16,165.85; Frost and Wood Co., Ltd., \$179,668.47; Fruehauf Trailer Co. of Canada, Ltd., \$2,016,562.81; Funch Edye & Co. Inc., \$192,479.56; Fundy Construction Co., \$82,173.05; Furness, Withy and Co., Ltd., \$1,900,841.62.

Gainers Ltd., \$135,961.30; Gale Bros. Ltd., \$414,587.31; Galt Knitting Co., Ltd., \$151,801.75; Gamble-Robinson, Ltd., \$285,158.34; Ganong Bros. Ltd., \$11,633; Gardner Engines East Canada, \$51,302.27; Gardner Equipment Co., Ltd., \$178,019.41; H. M. Gardner, \$30,000; Garvin Ice and Fuel Co., Ltd., \$10,163.23; Alex. I. Garvoek Ltd., \$72,270.63; Gas and Oil Products Ltd., \$27,723.95; General Dairies Ltd., \$32,493.61; General Dry Batteries of Canada, \$26,211.98; General Engineering Co., \$333,909.97; General Foods, Ltd., \$33,001.10; General Milk Products of Canada Ltd., \$58,225.75; General Motors Products of Canada Ltd., \$14,964,811.34 (\$29,173.83); General Paint Corporation of Canada Ltd., \$15,695.45; General Steel Wares Ltd., \$221,203.56; General Supply Co. of Canada, \$51,086.10; Georgian Bay Fruit Growers Ltd., \$32,547.52; J. J. Gibbons Ltd., \$16,432.51; Gibraltar Pant Mfg. Co., Ltd., \$98,086.50; R. E. Gibson & Co., \$15,422.25; Gilchrist Lumber Co., \$17,528.89; Gillette Safety Razor Co. of Canada, Ltd., \$219,820; Gillies Bros. & Co. Ltd., \$10,078.56; Gillies-Guy, Ltd., \$36,608.66; Gilson Automobile Transport, \$12,469.50; Glass Dairies Ltd., \$13,198.70; Glassco Ltd., \$41,795.06; Glidden Co., \$10,009.51; Globe Laundry Co., \$42,816.73; Globe Paper Box Co., Ltd., \$67,537.93; Corporation of the Township of Gloucester, \$11,829.88; Godsall and Co., Ltd., \$29,637.17; Edouard Gohier Ltée., \$48,848.89; Gold Glove Works, Ltd., \$30,662.38; Gooderham and Worts Ltd., \$11,561.74; Good Rich Refining Co., Ltd., \$291,030.60; B. F. Goodrich Rubber Co. of Canada, Ltd., \$238,437.33; Goodyear Tire and Rubber Co. of Canada, Ltd., \$1,496,989.39; Gordon and Belyea Ltd., \$16,558.57; George Gordon Co., Ltd., \$18,887.56; Gorman Eckert Co., \$11,612.68; Gotfredson Ltd., \$417,582.52; Goulet Ltd., \$31,500; Granby Elastic Web of Canada Ltd., \$80,132.62; Grand Mere Knitting Co., Ltd., \$502,636.07; Granger Freres Ltée., \$37,125.36; Stanley A. Grant, \$22,314; M. W. Graves Co., \$10,324.12; Gray Coach Lines, \$12,104.70; Great A. & P. Tea Co., Ltd., \$13,228.46; Great Lakes Transatlantic Inc., \$82,548.77; Great Northern Rly. Co., \$14,498.94; Great West Coal Co., Ltd., \$93,442.48; Great Western Garment Co., Ltd., \$272,420.31 (\$431.46); Greb Shoe Co., Ltd., \$243,119.60; B. Greening Wire Co., Ltd., \$37,008.68; Greenwood Coal Co., Ltd., \$28,688.39; C. J. Grenier and Co., \$140,730.26; Grey Fruit and Produce Ltd., \$26,648.44; Grey Nuns of the Cross, \$20,250; M. H. N. Gruner Co., \$16,827; Guaranteed Pure Milk Co., \$23,270.92; Gurney Foundry Co., Ltd., \$25,734.44; Gutta Percha and Rubber Co., Ltd., \$261,915.29; Gypsum Lime and Alabastine, Canada Ltd., \$12,894.61.

City of Halifax, \$15,515.01; Halifax Shipyards Ltd., \$15,176.48; Hall Fuel Co., Ltd., \$24,040.71; Hall Machinery Co., \$76,366.68; The Halliday Bros. Ltd., \$32,644.78; Halliday Dube Lumber Co., \$102,530.82; Hamilton Bridge Co., Ltd., \$1,633,741.28; City of Hamilton, \$13,869.40; Hamilton Hydro Electric System, \$16,184.89; Hamilton Milk Distributors Assoc., \$43,142.93; Hamilton Munitions Ltd., \$102,483.04; T. W. Hand Fireworks Co., Ltd., \$282,154.89; Francis Hankin and Co., Ltd., \$14,226.42; Hanson Hosiery Co., \$68,206.24; Harley-Davidson Motor Co., \$289,150.04; Chas. E. Harmer Ltd., \$47,127.77; J. & D. A. Harquail Co., Ltd., \$49,185.36; Harrison Hot Springs Hotel Co., Ltd., \$41,879.04; Harstone Coal Co., Ltd., \$40,111.34; Hart Battery Co., Ltd., \$83,571.24; J. F. Hartz Co., Ltd., \$88,218.35; Harvey & Co., Ltd., \$85,196.18; Andrew T. Harvie, \$12,550; Hawkins Fruit & Produce Co., Ltd., \$11,852.87; R. B. Hayhoe & Co., Ltd., \$38,555.62; Hayward Lumber Co., Ltd., \$19,736.91; Hemlock Park Dairy Ltd., \$65,053.41; H. Hemming, \$31,266.50; John Hency and Son, Ltd., \$353,723.94; Hercules Mfg. Co., Ltd., \$104,953.96; T. Hethrington Ltd., \$13,148.61; Hickman Tye Hardware Co., Ltd., \$18,871.06; Hill, Clarke, Francis, Ltd., \$233,702.37; Hilton Bros. Ltd., \$16,072.56; Samuel Hisey and Son, \$23,098.13; Hobbs Glass Ltd., \$11,831.66; George Hodge and Son Ltd., \$10,977.77; Hodgson Rowson and Co., \$44,065.67; Hogan Lumber Co., \$10,461.95; Holdcroft Construction Co., Ltd., \$21,204.23; S. S. Holden Ltd., \$144,589.25 (\$28,209.23); Holtite Rubber Co. of Canada Ltd., \$12,589.76; Home Oil Distributors, Ltd., \$136,732.20; Horgan's Bakery Ltd., \$12,392.41; Horne and Pitfield Ltd., \$110,460.69; Frank W. Horner Ltd., \$122,203.54 (\$635.22); Norman A. Horsburgh, \$14,823.26; Horwood Lumber Co., Ltd., \$24,654.32; Hospital for Sick Children, Toronto, \$148,121.80; Hudson's Bay Co., \$131,037.42; Humber Engineering Co., Ltd., \$84,583.93; Humberstone Shoe Co., Ltd., \$31,664.52; Frank Hunnisett Ltd., \$60,972.55; Hyde and Miller, \$16,658.33; Hyde Park Clothes Ltd., \$479,290.49; C. S. Hyman Co. Ltd., \$103,090.11; Hynson Westcott and Dunning, Inc., \$24,864.01.

Imperial Coffee & Spice Co., Ltd., \$10,459.98; Imperial Laundry, \$40,122.94; Imperial Oil, Ltd., \$781,580.53; Imperial Optical Co., \$26,605.30; Imperial Tobacco Co., Ltd., \$20,246.09; Imperial Fuels Ltd., \$46,736.22; Independent Order of Foresters, \$13,000; Indian Cove Coal Co., \$57,705; Industrial Finance Corporation Ltd., \$35,266.60; Industrial Glass Works Co., Ltd., \$85,978.26; Industrial Steel and Fibre Products, Ltd., \$42,178.39; Industrial Tape Corp., \$32,780.22; Cie Industrielle Verre Ltée., \$40,125.42; Ingersoll Cream Cheese Co., Ltd., \$41,529.08; John Inglis Co., Ltd., \$9,909,724.06; Ingram and Bell Ltd., \$110,103.79; Inland Gas & Oil Co., Ltd., \$33,000; Instruments, Ltd., \$10,509.08; Interoceanic Coal Co., \$238,713.20; Intercontinental Pork Packers Ltd., \$51,958.42; Interior Vegetable Marketing Board, \$24,815.10; Interlake Tissue Mills Co., Ltd., \$23,210.59; International Braid Co., Ltd., \$12,217.28; International Business Machines Co., Ltd., \$173,714.99; International Coal Co., Ltd., \$33,133.22; International Fibre Board Ltd., \$54,426.16; International Flare-Signal Co., Ltd., \$202,619.35; International Harvester Co. of Canada, Ltd., \$164,725.38; International Plastic Corp., \$42,347.39; International Silver Co. of Canada, \$12,997.23; Interocean Steamship Corp., \$32,510.68; Irvin Air Chute Ltd., \$24,537.75; Irving Oil Ltd., \$69,426.13; Island Farms Ltd., \$35,052.96; Isthmian Steamship Co., \$11,677.07.

Jackson's Bread Ltd., \$10,046.97; F. T. James Co., Ltd., \$147,322.92; A. Janin & Co., Ltd., \$1,886,806.39; Jeffrey Mfg. Co., Ltd., \$10,486.08; Job Bros. & Co., Ltd., \$29,713.67; Jobin Brothers Inc., \$87,640.73; Johnson Bros. and Co., Ltd., \$28,950.55; E. F. Johnson Co., \$30,229.57; Johnson and Johnson Ltd., \$172,964.81 (\$5,565.94); Johnson and MacDonald Ltd., \$12,703.92; Johnson Woollen Mills Ltd., \$25,952.45; R. E. Johnston Co., Ltd., \$10,933.61; A. G. Jones and Co., \$527,383.27; Jones-Schofield-Hatheway, Ltd., \$17,032.34; Jordan's Parkview Dairy, \$18,847.17; Joren-Murdock and Cie., Enrg., \$14,965.80; Joseph and Co., Ltd., \$7,751.60; J. J. Joubert and Fils, \$33,943.39; Juneau and Frere, Enrg., \$11,586.38.

H. E. Kane & Co., Ltd., \$312,778.94; Katchen Bros., \$41,815.57; Kaufman Rubber Co., Ltd., \$159,660.71; Kay Mfg. Co., Ltd., \$15,458.12; Julius Kayser & Co., Ltd., \$26,393.94; Kearney Bros., \$28,752.41; Kelly, Douglas and Co., Ltd., \$121,912.46; W. H. Kelly & Co., \$31,347.28; Kelvinator of Canada Ltd., \$240,972.49; James N. Kenney, \$298,214.96; Kent-Moore Organization, \$22,675.24; Kentville Electric Commission, \$23,805.49; Kenwood Mills Ltd., \$19,897.72; Kewaunee Shipbuilding & Engineering, \$89,891.87; A. E. Kierstead Ltd., \$31,038.40; Kilgour's Ltd., \$38,024.94; Kingsley Companies Ltd., \$88,273.80; Kingston Public Utilities, \$77,515.27; Kingston Steam Laundry, Ltd., \$24,542.59; Kirk Coal Co., Ltd., \$93,683.46; Wilfred Koritem, \$10,676.44; Kraft Cheese Co., Ltd., \$20,797.02; F. J. Kyte, \$25,924.32.

Lachance and Morel Ltée., \$17,219.78; Lachance and Tanguay Reg'd., \$265,980.30; Lafayette Shoe Mfg. Co., Ltd., \$158,576.26; Lachance Fire Engine and Foamite Ltd., \$13,459.69; Laiterie Brookside Inc., \$24,120.88; Laiterie Fortier, \$17,044.56; Laiterie Laurentienne, \$11,523.27; Lakeview Pure Milk Dairy, \$63,245.43; Lambton Kent Creameries, \$15,715.75; Lamport and Holt Line Ltd., \$13,117.85; Lampron Shirt Co., \$35,155.56; Lane and Robitaille Ltd., \$21,346.52; Lane Bakeries, \$25,361.29; Lang Tanning Co., Ltd., \$60,210.30; Langley's Ltd., \$27,700.26; Laplant Choate Mfg. Ltd., \$20,768.68; Laport-Hudon-Hebert, Ltée., \$63,940.44; Lasile Bon Pasteur, \$11,000; Laurentian Textile Co., Ltd., \$26,430.55; Law Construction Ltd., \$52,210.96; Leavens Bros. Training Ltd., \$12,925.69; J. Leckie Co. Ltd., \$165,430.62; Lederle Laboratories Inc., \$17,981.20; Leduc and Freres, \$20,204.93; E. Lennard and Sons Ltd., \$32,502.87; Leonard Bros. Ltd., \$15,819.95; A. C. Leslie & Co., Ltd., \$14,460.61; Lethbridge Collieries Ltd., \$12,091.50; Lethbridge Laundry Company, \$12,029.86; R. G. Letourneau Inc., \$20,721.70; Lever Bros., Ltd., \$166,735.36; Leyland Motors, Ltd., \$57,358.87; Libby-McNeill and Libby of Canada Ltd., \$182,849.01; Eli Lilly Co. of Canada Ltd., \$15,141.47; Lion Oils Ltd., \$61,187.42; Thos. J. Lipton Ltd., \$106,666.31; Liquid Carbonic Canadian Corp., Ltd., \$13,299.11; F. G. Lister Co., Ltd., \$36,236.93; Local Construction Co., Ltd., \$36,567.11; Lockerbie and Hole, \$54,034.77; Lockhart Wood Workers Ltd., \$18,860.50; London Coat and Apron Supply, \$43,923.12; London Public Utilities Commission, \$41,804.63; City of Longueuil Corp., \$22,069.04; Longueuil Wood Workers, Inc., \$22,791.21; Lorrain and Son, \$54,610.96; Lovell and Christmas (Canada) Ltd., \$22,081.94; Lucey Export Corp., \$118,345.79; Luxura Tea Co., \$21,970.23; Lykes Bros. Steamship Co., \$349,619.29; Lyman Gun Sight Corp., \$17,715.77; Duncan W. Lynch & John Lynch, \$11,373.70; W. T. Lynch & Sons, \$27,776.84.

K. A. MacAskill, \$12,569.25; MacDonald Chemicals Ltd., \$152,157.68; R. K. MacDonald, \$12,423.39; MacDonald's Consolidated Ltd., \$139,331.23; MacDonell and Conyers, Ltd., \$17,123.17; MacFarlane-Lefaire Ltd., \$38,821.15; Mack Mfg. Corp., \$442,905.40; MacKenzie and Thayer Ltd., \$33,354.88; MacLachlin Lumber and Woodworking Co., \$13,024.76; Maine Central Railroad Co., \$13,395.03; W. H. Malkin & Co., Ltd., \$99,771.94; Mallinckrodt Chemical Works Ltd., \$34,644.79; Mamma's Bakery, \$56,183.60; Manitoba Co-Operative Dairies, Ltd., \$56,688.10; Manitoba Co-Operative Honey Producers, Ltd., \$15,053.73; Manitoba Power Commission, \$62,015.08; Province of Manitoba (various Departments), \$55,990.29; Manitoba Sugar Co., Ltd., \$40,855.10; Manitoba Tent and Awning Co., \$36,974.76; University of Manitoba, \$40,725.63; C. A. Mann & Co., \$16,606.36; Manning-Agleston Lumber Co., \$11,458.34; Maple Leaf Dairy, Ltd., \$78,436.46; Maple Leaf Milling Co., Ltd., \$10,499.57; March Shipping Agency, \$12,832.85; Marchand Electric Co., \$11,303.76; Marine Agencies Ltd., \$73,303.29; Maritime Electric Co., Ltd., \$24,716.83; Maritime Pant Mfg. Co., Ltd., \$699,533.88; Maritime Telegraph and Telephone, \$130,372.05; Markdale Creamery & Products, \$82,678.94; A. E. Marois, \$328,632.80; Marpole Coal Co., Ltd., \$20,213.10; Marshall-Wells Co., Ltd., \$68,512.43; Marshalls Co., Ltd., \$97,906.27; L. T. Martin Ltd., \$218,621.66; Marvel Bakery, \$22,374.08; Marwell Construction Co., \$15,842.30; Masonic Co. of Canada Ltd., \$14,447.54; Massey-Harris Co., Ltd., \$110,525.31 (\$105,547.23); Master Baker's Association, \$81,768.76; Master Craft Uniform Co., Reg'd., \$1,742,416.81; I. H. Mathers & Son Ltd., \$18,686.85; Mathews Conveyor Co., Ltd., \$23,157.61; J. A. Mathieu Ltd., \$15,025.35; J. Matlin Ltd., \$42,319.17; Matson Navigation Co., \$44,624.22; Matthews-Wells Co., Ltd., \$15,784.47; Maxwell's Ltd., \$28,092.96; May and Baker, \$15,397.54; W. M. Maybee Ltd., \$18,087.86; Cornelia P. Mayo, \$11,990; A. C. McAloney, \$13,889.92; L. McBrine Co., Ltd., \$24,827.14; McCallum Camouflage Industries, \$16,236.45; M. H. McCavour, \$16,346.01; McColl-Frontenac Oil Co., Ltd., \$347,578.59; McCormack and Zatzman Ltd., \$12,481.17; McCurdy Supply Co., Ltd., \$12,903.91; McDiarmid Lumber Co., \$22,390.75; McDonald Shoe Co., Ltd., \$298,671.50; Raymond McDonell and Co., \$16,674.91; McElroy Mfg. Corp., \$15,191.60; H. J. McFarland Construction Co., \$53,223.77; McGavin Bakeries Ltd., \$14,977.49; McGavin Ltd., \$10,209.55; McGill University, \$86,494.31; McGuigan's Orchards, \$13,456.08; McGuire's Bakery, \$28,735.81; John McHutchion Ltd., \$11,501.75; McKenzies Creamery, \$17,623.10; McKinnon Industries Ltd., \$10,308.98 (\$8,668.78); McLagan Furniture Co., Ltd., \$26,600; P. W. McLagan Ltd., \$30,645.68; McLean Kennedy (Maritime) Ltd., \$1,553,780.87; McLennan Lumber Ltd., \$30,279.21; McLennan, McFeely and Prior, Ltd., \$46,176.34; M. H. McManus, Ltd., \$57,366.82; McNamara Construction Co., Ltd., \$471,857; Mead, Johnson and Co. of Canada, Ltd., \$10,603.60; Medicine Hat Steam Laundry, \$16,975.72; Megantic Mfg. Co., \$13,065.33; Melbourne Merchandising Ltd., \$1,435,777.86; Merck and Co., \$148,816.63; Mercury Mills, Ltd., \$654,772.60; Metal Craft Co., Ltd., \$45,296.48; Metal Stampings, \$57,125.40; Metallic Roofing Co. of Canada, \$148,292.07; Metals, Ltd., \$31,497.08; Metropolitan Electric Co., \$39,376.01; Michael Mfg. Co., Ltd., \$15,398.51; Middlesex Motors Ltd., \$12,303.77; Midland Boat Works, \$12,982.32; Mile End Fruit Exchange Inc., \$67,074.92; Mill Stream Creamery, \$26,559.24; John Millen and Son Ltd., \$19,434.63; Miller Mfg. Co., \$54,105.79; Milnes Reg'd., \$16,108.24; Miner Rubber Co., Ltd., \$140,651.55; C. M. Miners Construction Co., \$39,230.80; J. S. Mitchell Co., Ltd., \$11,085.52; Mitchell Pacific Produce Co., \$13,939.37; Robert Mitchell Co., Ltd., \$15,442.92; Mitchell and Wilson, Reg'd., \$22,085.59; Modern Dairies Ltd., \$86,627.14; G. A. Moggridge Co., Ltd., \$52,689.16; Moirs Ltd., \$183,990.12; Monarch Battery Mfg. Co., Ltd., \$89,927.10; Monarch Knitting Co., Ltd., \$22,029.64; Monarch Lumber Co., \$13,091.86; Monarch Optical Manufacturers Ltd., \$20,751.55; Monarch Overall Mfg. Co., Ltd., \$52,663.75; Mongeau and Robert Cie., Ltée., \$963,405.63; Monogram Specialties, \$13,453.09; City of Montreal,

\$59,225.01; Montreal Electrotypers Engravers, \$61,362.89; Montreal Glove Works, \$41,833.74; Montreal Hydro Commission, \$30,736.24; Montreal Locomotive Works, \$29,437.41; Montreal Lumber Co., Ltd., \$24,633.85; Montreal Ottawa Express Line, \$17,346.29; Montreal Shipping Co., Ltd., \$807,490.79; Montreal Shoe Machinery Co., Ltd., \$12,932.56; Montreal Suspenders and Umbrellas Ltd., \$17,197.13; Montreal Swiss Embroidery Works, \$32,347.24; Montreal Tramways Co., \$12,320; University of Montreal, \$21,543.77; Benjamin Moore and Co., Ltd., \$12,722.42; Morantz Beef Co., \$102,054.75; J. R. Morash and Co., Ltd., \$29,243.53; Joseph Morneau Inc., \$20,708.66; Morris Lumber Ltd., \$48,990.95; J. B. Morrison Machinery Co., \$18,882.24; James Morrow, \$14,647.80; J. E. Morse Co., Ltd., \$18,680.50; J. L. Morton Co., Ltd., \$94,184.66; Motor Coach Industries, Ltd., \$269,008.73; Mumford Medland Ltd., \$11,360.10; Municipal Spraying and Contracting Co., \$80,157.45; Alexander Murray Co., Ltd., \$56,286.25; Murray Co., Inc., \$12,406.97; Murray and Gregory Ltd., \$20,750; Mutual Growers Market Ltd., \$25,389.28.

City of Nanaimo, \$10,960.02; Nanaimo and District Co-Operative Egg and Feed Association, \$18,154.05; Nanaimo-Duncan Utilities Ltd., \$43,127.06; National Drug and Chemical Co., Ltd., \$21,524.56; National Fruit Co., \$39,981.89; National Grocers Co., \$611,679.89; National Hat Mfg. Co., \$62,931.51; National Hosiery Mills Ltd., \$34,770.70; National Lace and Embroidery Works, \$71,983.94; National Painting and Decorating Co., Ltd., \$21,052; National Stevedoring Co., \$40,936; National Utilities Corp., Ltd., \$10,017.09; Needlecraft Mills Ltd., \$10,871.28; Neighborhood Workers Association, \$17,849.50; Neil and Neil Ltd., \$79,971.16; Geo. H. Nelms, \$10,622.62; Nestle's Milk Products (Canada) Ltd., \$31,759.71; New Brunswick Electric Power Commission, \$20,909.73; New Brunswick Power Co., \$32,390.94; New Brunswick Telephone Co., Ltd., \$46,183.89; New Method Laundry Co., \$39,669.34; New System Laundry and Cleaners, \$40,220.44; New York Central Railroad Co., \$70,911.53; New York, New Haven and Hartford Railroad Co., \$29,718.25; Newfoundland Butter Co., \$25,060.73; Newfoundland Fuel & Engineering Co., \$158,090.84; Newfoundland Light and Power Co., \$46,247.03; Newfoundland Railway, \$154,539.35; Newton Construction Co., \$10,926.50; Nichols Chemical Co., \$13,353.19; Nicholson and Gates, \$14,065.71; S. E. Noble, \$16,134.13; Albert J. P. Normand, \$26,210.29; Norris Dairy, \$39,743.11; Northern Alberta Railway Co., \$16,562.22; Northern British Columbia Power Co., \$61,901.64; Northern Construction Co. & J. W. Stewart, \$514,500; Northern Electric Co., \$866,890.38; Northern Marine & Engine Co., \$19,795.11; Northern Transportation Co., \$13,988.96; Northern Woollens Mills Ltd., \$64,782; North-West Sportswear Co., \$187,524.89; (\$298.46); Northwestern Alberta Dairy Pool, Ltd., \$72,083.33; Northwestern Creamery Ltd., \$24,786.59; Northwestern Utilities Ltd., \$18,782.71; Norton, Lilly & Co., \$10,802.85; Nova Scotia Light and Power Co., Ltd., \$242,260.37; Nova Scotia Power Commission, \$11,972.41; Province of Nova Scotia (various departments), \$15,146.92; Novelty Rubber Mfg. Co., \$30,052.35.

Richard O'Connor Reg'd., \$22,062.05; O'Connors Fish Co., Ltd., \$46,044.83; Ogilvie Flour Mills Co., \$42,628.13; L. G. Ogilvie Co., Ltd., \$60,635.56; Ohio Chemical Mfg. Co., \$12,821.70; Oil Well Supply Co., \$33,713.33; Okanagan Valley Co-Operative Creamery, \$50,601.49; Okonite Co., \$33,885.05; Old City Mfg. Co., \$26,557.96; A. T. O'Leary and Co., \$25,990.71; O'Leary and Lee Ltd., \$16,750.41; Olive and Dorion, Ltd., \$63,309.69; Ontario Construction Co. Ltd., \$19,387.13; Ontario Honey Producers Co-Operative Ltd., \$58,935.92; Ontario Hughes-Owens Co., Ltd., \$56,375.87; Ontario Hydro Electric Power Commission, \$59,172.34; Ontario Laundry Ltd., \$28,247.36; Province of Ontario (various departments), \$47,121.65; Ontario Silknet Ltd., \$59,187.19; Otis-Fensom Elevator Co., Ltd., \$71,479.26; Ottawa Brass Mfg. Co., \$17,285.41; City of Ottawa, \$53,443.91; Ottawa Dairy Co., Ltd., \$11,702.15; Ottawa Hydro Electric Commission, \$23,819.09; Ottawa Light Heat and Power Co., Ltd., \$56,724.19; Ottawa Sanitary Laundry Co., \$26,034.28; Ottawa Typewriter Co., \$40,324.80; Ottawa Valley Lumber Co., \$12,697.61; Outboard Marine and Mfg. Co., \$102,254.05.

Pacific Co-Operative Union, \$22,145.03; Pacific Meat Co., Ltd., \$507,348.23; Palm Dairies Ltd., \$78,034.70; James Palmer, \$19,631.50; John Palmer Co., Ltd., \$229,264.81; Palmer McLellan Shoepack Co., Ltd., \$203,132.53; Pan America Airways, \$15,811.52; Panther Rubber Co., Ltd., \$57,842.54; Paper Converters Ltd., \$35,706.71; Paper Converting Reg'd., \$47,295.92; Paramount Dry Cleaners, \$24,970.34; Parisian Laundry and Dry Cleaners Co., Ltd., \$62,942.35; Park Manor Clothes, \$220,003.50; Parke, Davis and Company, \$54,081.71; Parker's Cleaners and Dyers Ltd., \$27,466.61; Parkhill Creamery Ltd., \$16,791.87; Parsons Construction Co., \$37,893.60; Partridge and Halliday Limited, \$22,487.32; John Patterson Construction Co., Ltd., \$14,523.13; Pearl Laundry, \$10,393.06; Peerless Laundry, \$31,430.98; Arthur Pelletier and Co., Engineers, \$11,450.99; Pembroke Electric Light Co., Ltd., \$34,703.79; Pembroke Laundry, Cleaning & Dyeing Co., \$47,323.60; Penman's Limited, \$453,584.14; Pennsylvania Railroad Co., \$13,663.81; People's Gas Supply Co., Ltd., \$12,362.98; Perth Shoe Co., Ltd., \$52,456.49; C. H. Petch, \$86,245.39; Peterborough Canoe Co., Ltd., \$13,887.23; Peterborough Utilities Commission, \$10,261.40; Peter's Shoe Mfg. Co., Ltd., \$38,709.60; Pfeiffer Inc., \$47,984.45; Charles Pfizer and Son, \$77,145; Philco Corp. of Canada Ltd., \$1,818,568.11; Phillips Industries Ltd., \$19,784.85; A. Pickard Co., \$16,719.21; Picker X-Ray of Canada Ltd., \$85,788.90; Pickford and Black Ltd., \$110,042.25; Piercey Supplies Ltd., \$41,823.89; D. Pike Co., Limited, \$44,526.13; Jos. Pilon Ltée., \$12,751.13; Pioneer Fruit and Vegetable Co., Ltd., \$46,773.34; Pleasant View Dairy, \$89,080.83; Plunkett and Savage, \$12,943.15; Carl Pohle, \$12,676.14; Wm. Pollack & Son Ltd., \$12,953.45; Poole Construction Co., \$15,070.02; Poole & Thompson, Ltd., \$21,902.40; Porocel Corp., \$30,931.66; City of Port Alberni, \$12,584.44; Portage Produce Co., \$10,213.66; Potato Distributors, Ltd., \$43,465.82; Potato House, \$36,948.73; A. Poupart & Cie., Ltée., \$11,492; Prefabricated Buildings Ltd., \$27,005.91; Premier Laundry Limited \$10,919.85; Preenco Progress and Engineering Corp., Ltd., \$35,121.58; Press News Ltd., \$55,667.66; Pressure Castings of Canada Ltd., \$19,513.82 (\$924.37); Prices Dairy, \$14,178.75; City of Prince George, \$34,024.92; City of Prince Rupert, \$10,878.22; Prince Rupert General Hospital Association, \$12,564.82; Principal Hat, Cap and Suspender Mfg. Co., \$28,924.89; Priors Food Ltd., \$16,227.98; Pritchard-Andrews Co. of Ottawa, Ltd., \$10,645.78; Producers Dairy Inc., \$132,768.19; Progress Engineering Corp., \$10,838.94; Propeller Woodworking Co. Canada Ltd.,

\$53,250.06; Protestant School Commissioners, \$25,450; Provincial Oils Ltd., \$93,264.77; Provincial Transport Co., Ltd., \$10,203; Pure Milk Co., Ltd., \$16,281.61; Purity Dairies Ltd., \$47,530.22; Pyrene Mfg. Co. of Canada Ltd., \$47,570.51.

Quaker Oats Co. of Canada Ltd., \$39,852.27; Quality Bakery \$31,651.20; Quality Pant Co., \$10,720.76; City of Quebec, \$20,924.17; Quebec Hydro Electric Commission, \$92,482.79; Quebec Market Gardeners' Co-operative, \$18,255.33; Quebec Packers, \$65,232.72; Quebec Power Co., \$63,352.33; Province of Quebec, \$30,267.90; Quebec Stitchdown Shoe Co., \$75,934.80; Quilchena Farms, Ltd., \$38,012.98.

R. C. A. Victor Co., Ltd., \$2,344,620.73 (\$42.51); Raber Glove Mfg. Co., \$17,221.50; Radio Oil Refineries Ltd., \$14,610.52; Railway and Power Eng. Corp., Ltd., \$21,618.44; Geo. Rathbone Lumber Co., \$17,813.30; Pierre Leo Ratte, \$31,523.06; City of Red Deer, \$47,287.05; Red Deer Laundry and Dry Cleaners, \$14,694.95; Redwood Sportswear, \$22,410.56; George W. Reed & Co., \$15,979.10; Regent Knitting Mills Ltd., \$21,117.59; Regina Cartage and Storage Co., \$54,171.27; City of Regina, \$51,731.15; Regina Sash and Door Co., \$13,836.79; Regina Steam Laundry Ltd., \$16,666.78; Reid and Cambridge Ltd., \$176,034.74; Reid and Co., Lumber, Ltd., of Toronto, \$46,588.37; Reliance Gear Works Ltd., \$18,070.53; Remington Rand Ltd., \$103,148.59; Renold-Coventry Ltd., \$11,096.19; Rentals Bldg. Corp., \$27,916.14; Research Enterprises Ltd., \$1,900,792.17; Revelstoke Sawmills Co., Ltd., \$11,902.30; Cecil Henry Richardson (Richardson Road Machinery Co., Ltd.), \$59,847.03; Jas. Richardson and Son, \$28,620.14; Richmond Hosiery, Ltd., \$73,494.37; Richstones Bakery Ltd., \$30,608.24; Rioux Pettigrew Ltd., \$13,771.63; P. R. Ritchey Co., Ltd., \$18,548.39; Ritchie Farber Co., Ltd., \$490,978.08; John Ritchie Co., Ltd., \$704,437.59; Roads Resurfacing Co., Ltd., \$20,693.60; G. Kenneth Robb, \$15,394.77; Robertson Bros., \$42,918.85; Robertson Fisheries, Ltd., \$26,836.13; James Robertson Co., Ltd., \$51,220.11; Thomas Robertson (Canada) Ltd., \$13,284.09; Thos. Robertson Co., Ltd., \$10,225.85; Robin Hood Flour Mills, Ltd., \$13,029.33; Rochester and Pittsburg Coal Co., \$22,136.17; W. G. Rockwell, \$22,872.49; Roden Bros., \$22,089.76; Alfred Rogers Ltd., \$12,280.86; Rogers Majestic Corp. Ltd., \$1,748,190.01; Rogers Montreal Ltd., \$30,575.92; Rogers Rayman Industries, \$29,850.03; Roman Catholic Episcopal Corporation of the Diocese of Kingston, \$21,324.77; Rooper's Supply Co., \$26,790.23; Roselawn Farms Ltd., \$10,199.09; Rowcliffe Canning Co., Ltd., \$21,523.74; Royal Bakery, \$26,451.63; Royal Dairy Ltd., \$23,975.99; Royal Fruit Co., \$24,417.69; Royal Knitting Co., \$74,972.75; Royal Trust Co., \$25,363.15; Rubenstein Bros., \$27,961.45; S. Rubin, \$595,975.43; Rudel Machinery Co., \$31,907.64; Rumford Laundry Ltd., \$59,805.83; Rush Transfer and Storage Co., \$16,220.34; Russel Hipwell Engines, \$10,050.78; Russell Bros. and Son, \$12,031.50; Russell and Johnson Ltd., \$25,731.06; Ryan-Wilson Co., \$50,469.05; T. E. Ryder Machinery Co., \$16,425.30; T. E. Ryerson Company, \$11,936.11.

S. & G. Clothing Co., Ltd., \$1,220,065.27; Safety Supply Co., Ltd., \$14,924.81; Safeway Stores Ltd., \$36,861.85; Saillant & Fils Engineering, \$19,121.50; St. Boniface Abattoir Ltd., \$280,696.37; Cite Saint Jean, \$10,689.88; City of Saint John, \$24,686.75; Saint John City Power Commission, \$17,870.05; St. Lawrence Flour Mills Co., \$10,263.45; St. Lawrence Importing and Distributors, \$22,268.88; St. Lawrence Rubber Co., \$39,245.96; St. Lawrence Starch Co., Ltd., \$65,521.75; St. Lawrence Sugar Refineries Ltd., \$44,214.85; St. Louis Primary Products, \$12,235.86; St. Williams Preservers Ltd., \$38,073.31; Salada Tea Co. of Canada Ltd., \$20,584.34; Samuel, Son & Co., Ltd., \$11,325.70; James A. Sanderson, \$15,499.21; Sarjeant Co., Ltd., \$13,951.81; Sarnia Bridge Co., Ltd., \$66,440.37; Saskatchewan Contracting Co., Ltd., \$10,707.68; Saskatchewan Co-op. Creamery Association, \$39,821.05; Saskatchewan Power Commission, \$29,820.54; Province of Saskatchewan (various departments), \$38,330.88; City of Saskatoon, \$16,577.60; Scarfe and Co., Ltd., \$39,603.13; Scarves & Allied Arts Inc., \$15,392.25; Julius Schmid (Canada) Ltd., \$87,519.60; J. M. Schneider Ltd., \$252,346.27; W. H. Schwartz and Sons Ltd., \$27,232.20; Scotch Anthracite Coal Co., \$390,259.50; Scott Clothing Ltd., \$181,757.78; Scott Fruit Co., \$63,953.70; Scott Jackson Construction, \$23,318.91; Scott and McHale Ltd., \$289,960.30; Scott National Fruit Co., Ltd., \$41,186.19; Wm. Scott & Co., \$52,429.12; Scythes & Co., Ltd., \$23,683.72; Seaboard Air Line Railway, \$11,002.22; Seaport Crown Fish Co., Ltd., \$24,264.12; Sears-Roebuck & Co., \$244,162.21; Seeley System Corp., \$14,256.90; Seiberling Rubber Co. of Canada Ltd., \$464,438.14; Seng Co., \$1,479,334.39; Shanahans Limited, \$15,930.14; Chas. J. Sharp & Son, \$19,874.52; Shaw Construction Co., \$15,271.68; John J. Shea, \$65,416.32; Shell Oil Co. of Canada Ltd., \$548,518.95; Andrew Sheret Ltd., \$13,330.65; Sherwin Williams of Canada Ltd., \$65,552.75; Shift & Co., Inc., \$648,385.06; Shipping Containers, Ltd., \$60,242.66; A. Sicard Ltd., \$93,149.04; Silverwood Dairies Ltd., \$69,684.17; Simkins Transfer and Fuel, \$27,743.12; Simmons, Limited, \$139,298.59; Simmons-MacFarland, \$12,597.50; T. S. Simms & Co., Ltd., \$10,209.24; Joseph Simpson Sons, \$64,331.14; Sincennes McNaughton Line, \$42,571.91; Singer Sewing Machine Co., \$12,600.39; T. Sisman Shoe Co., Ltd., \$282,727.58; J. Sklar Mfg. Co., \$37,607.74; A. P. Slade & Co., Ltd., \$153,650.47; Slade and Steward, Ltd., \$100,547.45; Slater Shoe Co. (Canada) Ltd., \$164,598.75; Small Arms, Ltd., \$2,531,613.19 (\$4,974.02); Smith Brokerage Co., Ltd., \$18,802.57; Smith Bros. Motor Body Works, \$275,219.63; Smith Bros. and Wilson, Ltd., \$34,193.80; D. M. Smith and Co., \$13,673.05; E. D. Smith & Sons, Ltd., \$26,220.81; John B. Smith & Sons Ltd., \$26,716.57; Smith Mfg. Co., Ltd., \$94,309.81; Smith and Nephew Ltd., \$11,533.99; Smith-Salyerd Ltd., \$10,863.75; Smith Transport Ltd., \$16,217.42; Smith and Travers Co., Ltd., \$18,268.56; Snowflake Laundry and Dry Cleaners, \$12,864.06; F. W. Soden Co., Ltd., \$24,858.57; Solex Co., Ltd., \$14,822.59; Sorel Industries, Ltd., \$822,153.49; South Atlantic Steamship Line, \$88,790.11; South Shore Lumber Builders Supplies, \$11,142.79; Southern Alberta Co-op. Vegetable Growers, \$15,818.28; Southern Alberta Dairy Pool, \$39,794.16; Southern Canada Power Co., Ltd., \$21,822.51; Sovereign Potters Ltd., \$145,086.89; A. G. Spalding & Bros. of Canada Ltd., \$25,454.21; Sparton of Canada Ltd., \$51,347.80; Spencer Brothers and Turner Ltd., \$15,603.77; Spillers Ltd., \$10,065; Stag Shoe Co., Ltd., \$77,305.20; Wm. Stairs Son and Morrow Ltd., \$18,557.22; S. Stall & Son, Ltd., \$122,956; Standard Aero Engine Works Ltd., \$20,295.64; Standard Brands, Ltd., \$31,216.66; Standard Bread Co., \$39,441.13; Standard Chemical

Co., Ltd., \$123,823.69; Standard Coal Co., \$12,758.42; Standard Fish Co., \$21,741.78; Standard Oil Co. of British Columbia Ltd., \$131,159.42; Standard Paint and Varnish Co., Ltd., \$23,170.75; Standard Paper Box Ltd., \$22,935.43; Standard Paving (Maritime) Ltd., \$32,865.81; Standard Whitewear Mfg. Co., \$37,359.57; Stanfields, Ltd., \$246,516.13; Stanley Mfg. Co., Ltd., \$47,010.21; Star Shipyard (Mercers) Ltd., \$100,987.18; Stark Electrical Instruments Co., Ltd., \$32,743.30; Stauffer and Dobbie Ltd., \$32,244.73; Frederick Stearns and Co. of Canada Ltd., \$66,369.54; Steel Co. of Canada Ltd., \$57,681; Steel Equipment Co., Ltd., \$29,782.05; Steers Limited, \$17,269.75; G. F. Stephens Co., Ltd., \$16,614.97; J. W. Stephens Ltd., \$23,404.52; Sterling Cloak Co., Ltd., \$77,487.26; Sterling Clothing Co., Ltd., \$403,803.45; Sterling Construction Co., \$176,939.46; Sterne Equipment Co., \$36,354.21; Stevens Chemical Products Co., Ltd., \$12,000; Stevens-Hepner Co., Ltd., \$10,708.55; J. Stevens & Son Co., Ltd., \$26,022.26; Stewart Construction Co., Ltd., \$40,603.02; F. R. Stewart Co., Ltd., \$22,916.03; Stewart-Lovick Ltd., \$22,500.68; Stewart-Warner-Alemite Corp. of Canada Ltd., \$160,954.68; Stormont Chemicals Ltd., \$1,184,203.90; W. E. Strange and Son, \$10,258.23; Strathcona Garment Co., \$369,804.95; Strathroy Bakery Ltd., \$12,599.32; Stronach & Sons, \$53,800.73; M. Sullivan & Son Ltd., \$162,184.15; W. B. Sullivan Construction Co., \$43,267.47; Sun Life Assurance Co. of Canada, \$101,510.53; Superior Instruments Co., \$20,717.62; Superior Knitting Mills Ltd., \$110,421.86; Superior Pant Mfg. Co., \$178,688.69; Surgical Supplies (Canada) Ltd., \$67,916.47; Town of Sussex, \$46,899.06; Sutherland Bakery Ltd., \$17,160.14; Swartz Bros. Ltd., \$39,650.41; Swift Canadian Co., Ltd., \$3,185,410.96; Switlik Canadian Parachute Ltd., \$25,738.02.

Taylor-Forbes Co., \$13,408.54; J. & J. Taylor Ltd., \$27,057.19; Tebbutt Shoe and Leather Co., \$346,857.95; Telkoal Co., Ltd., \$61,890.23; Temiskaming and Northern Ontario Railway, \$146,058.28; Terry Machinery Co., \$192,154.63; Tetrault Shoe, Ltd., \$298,577.21; Thistle Dairy Ltd., \$16,221.33; Earle Thomas Transportation, \$44,782.80; Thompson and Alix Ltd., \$16,849.70; Thompson Bros., \$130,333.62; Thompson and Sutherland Ltd., \$12,796.96; Thomson Groceries Ltd., \$83,435.05; Peter Thomson & Sons, \$22,421.38; S. C. Thomson and Son, \$62,359.55; W. H. Thorne and Co., Ltd., \$18,893.59; Tip Top Tailors Ltd., \$3,260,008.59; John Tobin & Co., \$39,433.72; Toilet Laundries Ltd., \$89,235.48; R. F. Tolson, \$15,805.77; Toma Fruits, \$20,594.31; A. L. Torgis Son, \$23,552.05; Torgis Engineering Co., \$10,936.10; Toronto Asphalt Roofing Mfg. Co., \$10,243.34; City of Toronto, \$121,661.04; Toronto General Trusts Corp., \$21,150.65; Toronto Hydro-Electric Commission, \$125,031.39; Toronto Launderers & Dry Cleaners Ltd., \$86,615.18; Toronto Macaroni & Imported Foods Ltd., \$20,468.89; Toronto Terminals Railway Co., \$32,971.34; University of Toronto, \$50,625.95; Tottenham Creamery Ltd., \$18,781.25; Tower Canadian Ltd., \$11,004.68; Towland Construction Co., Ltd., \$52,203.84; Trailer Bus Sales Co., \$40,194.21; Trans-Canada Air Lines \$108,763.98; Trans-Continental Lumber Export Co., \$185,689.71; Travers Aprons Ltd., \$16,253.71; Tree Surgery Co., Ltd., \$16,693.17; Tremco Mfg. Co. (Canada), Ltd., \$13,397.22; Trio Shirt Mfg. Reg'd., \$136,372.11; Trotter and Morton Ltd., \$14,505; Truck Engineering Ltd., \$163,440.76; J. L. Trumbull Ltd., \$21,258.34; C. Turnbull Co., Ltd., \$156,615.37; Turnbull Elevator Co., \$107,708; Turner & Donald Construction Co., \$20,624.99; J. J. Turner & Sons Ltd., \$106,201.89.

Underwood, Elliott, Fisher Ltd., \$38,768.60; Ungar's Laundry Ltd., \$12,825.02; Union Laundry, \$10,163.03; Union Milk Co., Ltd., \$81,922.78; Union Oil Co. of Canada Ltd., \$91,436.35; Union Packing Co. Ltd., \$344,176.72; Union Quarries and Paving Ltd., \$24,533.90; Union Steamships Ltd., \$113,019.47; Union Twist Drill Co., Ltd., \$22,673.52; United Chemical Co., Ltd., \$20,713.55; United Church Training School, Toronto, \$16,877.50; United Farmers Co-Operative Co., Ltd., \$221,127.84; United Fruit Cos. of Nova Scotia Ltd., \$125,415.97; United Grain Growers Ltd., \$11,303.44; United Nail and Foundry Co., \$18,221.31; United Shoe Machinery Co. of Canada, Ltd., \$36,654.94; United States Lines Co., \$1,899,852.41; United Theological College, Montreal, \$11,773.70; United Towns Electric Co., Ltd., \$26,467.19.

Romeo Vachon Inc., \$11,808.90; Vail's Laundry and Cleaners, \$79,158.31; Valentine and Martin, Ltd., \$250,614.25; Valley Laundry Ltd., \$14,965.96; Vancouver Barge Transportation Ltd., \$11,329.58; City of Vancouver, \$31,380.36; Vancouver Exhibition Association, \$49,948.13; Vancouver Grocers Ltd., \$12,123.40; Vancouver Island Coal, Ltd., \$75,478.49; Vancouver Radio Laboratories, Ltd., \$70,652.06; Vancouver Shipyards, Ltd., \$28,518.71; Raoul Vennat Enrg., \$20,920; Vernon Fruit Union, \$18,801.13; Vernon Steam Laundry & Zoric Cleaners, \$27,307.45; Viceroy Mfg. Ltd., \$100,473.83; Victor X Ray Corp. of Canada, Ltd., \$95,332.98; City of Victoria, \$47,895.55; Victoria Lumber Co., Ltd., \$17,656.38; Victoria Lumber and Mfg. Co., \$14,065.95; Victoria Motor Boat & Repair Works, Ltd., \$19,001.67; Arthur A. Voice, \$16,385.05.

Wade & Sons, \$12,605.79; Walker & Hall, \$12,248.11; Walter Walker & Sons Ltd., \$14,243.71; Wall Colmonay Canada Ltd., \$45,377.23; Wallace Mfg. Co., Ltd., \$44,894.57; Wallace & Tiernan Ltd., \$17,348.44; Waterman Steamship Corp., \$81,583.90; Waterman-Waterbury Co., Ltd., \$29,625; Jack Watson & Co., Ltd., \$435,796.40; F. P. Weaver Coal Co., Ltd., \$29,196.15; Weldrest Hosiery Ltd., \$22,597.25; Mrs. Mathilde Welles, \$33,139.05; Siegmund Werner Ltd., \$17,074.59; West Canadian Hydro Electric Corp., \$28,485.38; West Toronto Creamery Products, \$15,388.75; Western Auto and Truck Bodies Ltd., \$78,339.05; Western Canada Flour Mills Co., Ltd., \$24,169.39; Western Clock Co., Ltd., \$20,409.94; Western Fair Association, \$11,000; Western Glove Works Ltd., \$11,840; Western Grocers Ltd., \$134,012.32; Western King Mfg. Co., Ltd., \$89,973.69; Western Oil Co., Ltd., \$11,696.66; Western Packing Co. of Canada Ltd., \$19,953.35; Western Rubber Co. of Canada, \$126,155.31; Western Steel Products Corp. Ltd., \$10,840.77; Westinghouse Electric Supply Co., \$12,862.57; Westminster Cannery Ltd., \$12,334.19; Westminster Paper Co., \$12,348; City of Westmount, \$21,049.86; George Weston Ltd., \$17,990.54; Weston's Bread and Cake Ltd., \$38,065.45; Wethey's Ltd., \$27,449.99; Wheat City Dairy, \$15,090.36; S. S. White Dental Mfg. Co., \$41,373.12; Whyte Packing Co., Ltd., \$13,934.55; W. Wight & Co., Ltd., \$244,145.35; Willard Storage Battery Co. of Canada Ltd., \$120,319.60; Willet Fruit Co., \$34,888.14; A. R. Williams Machinery Co., \$15,958.24; Williams Gold Refining Co. of Canada Ltd., \$13,515.98; Williams Shoe Ltd., \$208,415.90; Williams-Trow Knitting Co., Ltd., \$52,625.64; Williams and Wilson Ltd., \$26,064.77;

Horace B. Willis, \$22,907.57; Willys Overland Motors Inc., \$253,029.31; Wilsil Ltd., \$411,700.84; Wilson Motor Bodies Ltd., \$743,145.88; Windsor Supply Co., Ltd., \$13,596.63; City of Winnipeg, \$30,873.36; Winnipeg Electric Co., \$14,890.90; Winnipeg Hydro Electric, \$18,994.47; Winnipeg Paint and Glass Co., Ltd., \$46,877.70; Winnipeg Supply and Fuel Co., Ltd., \$41,443.11; T. & M. Winter Ltd., \$21,706.77; Winthrop Chemical Co., \$61,744.73; Wonder Bakeries Ltd., \$70,075.80; Wonderful Soap Co., Ltd., \$69,840; Wood, Alexander and James, Ltd., \$135,312.84; Gar Wood Industries Ltd., \$487,364.02; G. H. Wood Co., Ltd., \$33,726.76; Woodland Dairy Ltd., \$25,200.80; Woods Mfg. Co., Ltd., \$159,908.79 (\$12,967.30); Workman Uniform Co., Ltd., \$1,379,767.23 (\$9,003.86); Wright Fruit Co., Ltd., \$62,660.01; Wrightway Laundry, \$16,636.45; William Wrigley Jr. Co., Ltd., \$75,517.89; A. E. Wry-Standard Ltd., \$143,784.95; John Wyeth and Bro. (Canada) Ltd., \$569,809.82 (\$11,699.03).

Yale and Towne Mfg. Co., \$18,206.77; Yarmouth Fruit Co., \$40,855.11; Yarmouth Ice Cream and Dairy Co., Ltd., \$14,162.67; York Flooring Ltd., \$12,822.06; York Knitting Mills Ltd., \$320,833.34; York Trading Ltd., \$35,459.57.

Zack's Cleaners and Dyers, \$17,920.63; Zelicovitz Bros., \$18,388.63; Zemans Produce Co., \$39,672.30; Zephyr Looms and Textiles Ltd., \$177,683.59.

Comparative Statement of Accounts Receivable

	March 31, 1945	March 31, 1944
Current Year.....	9,705,673 73	8,178,314 16
Previous Years—Collectable.....	918,050 83	227,764 39
—Uncollectable.....	905,073 52	898,821 37
	<u>\$ 11,528,798 08</u>	<u>\$ 9,304,899 92</u>

Items in excess of \$1,000 in Previous Years—Uncollectable:—Canadian Corps Reunion, \$2,099.10; Imperial Russian Government, \$100,606.30; theft of moneys at Queen St. Branch, Ottawa Area Command, \$3,148.64; destruction of cash and treasury notes by enemy action at Southampton Assembly Plant, England, \$1,634.06; theft of public funds from Third Searchlight Battery, R.C.A. (A.F.) Vancouver, B.C., \$1,238.35; theft of public funds from Thirty-Fourth A.A. Battery, Twenty-Ninth A.A. Regiment, R.C.A., Annette Island, Alaska, \$3,028.73; and the following cities, towns, etc.: Buckingham, Que., \$2,350.47; Cape Breton County, N.S., \$424,912.32; Dominion, N.S., \$3,145.23; Glace Bay, N.S., \$36,644.25; Inverness, N.S., \$7,267.10; Township of Low, Que., \$1,683.32; Nanaimo, B.C., \$255,313.86; Quebec, Que., \$1,393.84; Richmond, B.C., \$2,021.32; Sault Ste. Marie, Ont., \$8,308.66; Springhill, N.S., \$11,703.56; Sydney Mines, N.S., \$5,688.46; Vancouver, B.C., \$1,143.15.

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1944	Receipts	Disbursements	Dr. Balance Mar. 31, 1945
<i>To United Kingdom and Other Governments—</i>				
General Advances:				
Australia—Army.	458 67	14,273 73	14,579 84	764 78
Belgium—Army.	304 44	1,066,672 79	1,066,402 60	34 25
Czechoslovakia—Army. (Cr.)	11 83	182 11	808 79	614 85
India—Army.	49 17	2,024 24	3,063 22	1,088 15
Netherlands—Army.	617 54	4,464 47	4,370 73	523 80
Newfoundland—Army.	23,945 57	171,128 13	162,044 17	14,861 61
New Zealand—Army.	21 12	4,919 43	5,650 54	752 23
Norway—Army.	1,262 36	3,782 90	2,520 54	
Poland—Army.	574 08	2,874 24	8,638 81	6,338 65
Union of Socialist Soviet Republics—Army.		891 50	891 50	
South Africa—Army.	33 53	720 82	869 56	182 27
Southern Rhodesia—Army.		309 00	309 00	
United Kingdom—Army.	10,372,667 19	20,922,113 66	12,669,984 26	2,120,537 79
United States of America—Army.	20,320 88	48,917 86	453,503 73	424,906 75
Yugoslavia—Army. (Cr.)	111 39		111 39	
	<u>\$ 10,420,131 33</u>	<u>\$ 22,243,274 88</u>	<u>\$ 14,393,748 68</u>	<u>\$ 2,570,605 13</u>

Disbursements represent stores issued and other services rendered to the Governments named, and are made under authority of Section 3, War Appropriation Act, 1944, and various Orders in Council. Receipts are payments for material and services supplied.

[9] Floating Debt

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Outstanding Cheques and Warrants—</i>				
A National Defence—Relief Vouchers.	1,148 00			1,148 00
B Outstanding Imprest Account Cheques—Army		303 48	36 84	266 64
	<u>\$ 1,148 00</u>	<u>\$ 303 48</u>	<u>\$ 36 84</u>	<u>\$ 1,414 64</u>

A The balance represents the remaining portion of the amount set aside to redeem outstanding relief vouchers issued to persons formerly enrolled at relief camps under the control of the Department of National Defence.

B At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and deposited herein. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

[101] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Miscellaneous—</i>				
A Army—Deferred Pay Balances.....	14,916,328 16	6,782,135 89	3,792,819 51	17,905,644 54
B Army—Estates—Present War.	76,419 95	1,562,932 48	668,017 77	971,334 66
C Canadian Army Benefit Fund.....		28,282 51		28,282 51
D Canadian Internees—Trust Account.....	37 41	1,389 49	1,333 08	93 82
E Central Trust Fund (Army, Navy and Air Force Canteens).....	939,797 03	655,995 98		1,595,793 01
F Military Estates, No. 1.....	123,799 51	7,041 70	6,656 22	124,184 99
G Military Welfare Hut—Camp Borden.....	84 18		84 18	
H National Rifle Association.....	272 43	526 24	511 47	287 20
I Strathcona Trust Fund.....	500,000 00			500,000 00
J United Kingdom Prisoners of War Trust Account.....	596 58	1,270,496 06	1,269,551 65	1,540 99
K Contractors' Securities—Cash—Army.	4,745 63	81 30	674 04	4,152 89
	<u>\$ 16,562,080 88</u>	<u>\$ 10,308,881 65</u>	<u>\$ 5,739,647 92</u>	<u>\$ 21,131,314 61</u>

A Fifty per cent of the daily rate of pay is withheld from those soldiers stationed overseas who have not made assignments. From those whose assignments are less than fifty per cent, the difference between such assignments and fifty per cent of their pay is withheld. The deferments commence from the first of the month following the date of departure from Canada and are held in trust, to be paid to the soldiers upon discharge or upon appointment to commissioned rank. In exceptional circumstances on the recommendation of the Commanding Officer, authority may be given by the Minister permitting an advance from deferred pay, where the request arises out of a situation beyond the control of the soldier, such as illness of relatives, etc., or where a soldier is permitted to proceed to Canada on furlough at his own expense. Interest at three per cent per annum calculated on minimum monthly balances semi-annually, is allowed on deferred pay. Receipts represent transfers from the war allotment for Army Services, while disbursements are authorized releases of individual balances.

B Money found in effects of deceased Army personnel, balances of their pay and allowances, and their bank balances when not exceeding \$1,000 in Canada or \$2,000 Overseas are credited to this account and distributed to the legal heirs through the Estates Branch, National Defence Headquarters.

C This account was established under authority of P.C. 75/3088 dated April 27, 1944, and is credited with all moneys received as donations for the benefit of the members of the Canadian Army in recognition of gratuitous services rendered by the Troops in emergencies. These moneys may be paid to the "Army Show and Benefit Fund" in such amounts as may be approved from time to time by the Deputy Minister, Department of National Defence, or may be otherwise expended for the benefit of members of the Canadian Army in such manner and under such terms and conditions as may be approved from time to time by the Governor in Council. Of the closing balance, \$12,000 is held in bonds which are in the custody of the Department of Finance.

D Moneys held in trust for Canadian Internees are credited to this account.

E Residual net profits of canteens operated for the benefit of personnel of the Armed Forces are credited to this account. The main organizations contributing to this fund are the Canadian Legion War Services Incorporated, Young Men's Christian Association, Salvation Army and Knights of Columbus. By P.C. 7/3183 dated April 21, 1942, it was provided that the money be deposited and held in trust for the benefit and welfare of members and ex-members of the Forces and their dependents. Interest at the rate of two and one-half per cent per annum on the minimum monthly balances is credited hereto semi-annually.

F This account pertains to the estates of deceased members of the armed forces of the 1914-18 war. Money found in effects of such personnel, credits in personal bank accounts, or money due on account of pension as well as balance of pay and allowances were credited hereto until heirs are located.

G This account was credited with the sum of \$12,500 received in 1941 from a private citizen and his wife as a donation for the purpose of providing a welfare hut at Camp Borden, construction of which has now been completed.

H Entry fees, at the rate of 4 cents per contestant, of Cadet Corps interested in the Miniature Rifle Matches for Youth of the Empire are credited to this account. Entrance fees are accepted up to October 31 each year and are forwarded to the office of the High Commissioner for Canada, for transmission to the Secretary, National Rifle Association of Great Britain.

- I This fund was established in 1907 by the late Lord Strathcona. The interest is to be expended in encouraging physical and military training in the public schools of Canada. Payments of interest are made to the Trustees semi-annually at the rate of four per cent per annum, and are charged to Interest on Public Debt.
- J All moneys received for prisoners of war for (a) service pay, (b) earnings from work projects, (c) proceeds from sale of hand-made souvenirs and (d) donations from relatives, etc., are credited to this account. Disbursements represent payments from time to time to, or on behalf of, prisoners in the internment camps.
- K Under Section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1944-45 there were no bonds held in respect of this Department.

The liability of the Department in respect of this account reflects only deposits made prior to the outbreak of the present War, as subsequent contracts were under the jurisdiction of the Department of Munitions and Supply. The amount appearing under receipts represents the annual interest on deposits.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
Pay-list Deductions—Army.	\$ 23,411 50	\$ 28,273,209 00	\$ 17,806,897 02	\$ 10,489,723 48

Deductions for War Savings Certificates from the salaries of certain employees not paid through Central Pay office and for War Saving Certificates and Victory Bonds from the pay and allowances of Army personnel are credited to this account pending transmission to the department or agency concerned.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
A Allied Military Notes Suspense—Belgian Francs.		20,936,866 12	13,320,825 94	7,616,040 18
A Allied Military Notes Suspense—Dutch Guilders.		507,407 82		507,407 82
A Allied Military Notes Suspense—French Francs.		1,850,747 63	1,843,875 00	6,872 63
A Allied Military Notes Suspense—German Marks.		1,430,427 82		1,430,427 82
A Allied Military Notes Suspense—Italian Lire.		13,607,097 49		13,607,097 49
B Loan Subscribers in Default—Army.	150 85	55 66	80 83	125 68
C National Defence Suspense—Army.	11,664,060 52	16,427,902 19	24,227,198 36	3,864,764 35
D Relief Allowances—Suspense.	7,905 10			7,905 10
E Unclaimed Cheques Suspense—Army.	32,427 22	46,412 60	40,292 10	38,547 72
F Unclaimed Drafts Suspense—Army.	1,844 30	764 78	278 22	2,330 86
	<u>\$ 11,706,387 99</u>	<u>\$ 54,807,682 11</u>	<u>\$ 39,432,550 45</u>	<u>\$ 27,081,519 65</u>

- A These accounts record the Canadian dollar equivalent of the value of notes issued by the Allied Control Commission to the Canadian Forces in conquered territories and territories formerly occupied by the enemy. The closing balances represent amounts for which payment has not been made.

- B P.C. 2769 of April 6, 1943, authorized the Minister of Finance to enter into arrangements with chartered banks to handle, through bank branches, payroll deduction purchases of Victory Loan Bonds by certain employees, who are not paid through the Central Pay Office. The receipts reflect the incomplete subscriptions, under this plan, of employees who have left the Government Service. The closing balance represents unclaimed instalments.
- C Receipts which cannot be allocated immediately are credited to this account pending further advice.
- D The balance in this account represents allowances due men who were in Department of National Defence relief camps and who left without receiving payment therefor.
- E All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue are credited to this account.
- F Certain remittances received in the form of Receiver General drafts are credited to this account pending advice of proper allocation.
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DEPARTMENT OF NATIONAL DEFENCE
NAVAL SERVICES

RECEIPTS AND EXPENDITURES

OPEN ACCOUNTS

1944-45

PUBLIC ACCOUNTS

PART II

N A

**DEPARTMENT OF NATIONAL DEFENCE
NAVAL SERVICES**

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF NATIONAL DEFENCE NAVAL SERVICES

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:	
Ordinary	13,160 00
War	417,098,882 88
	<u>\$417,112,042 88</u>

Revenues—

[8b] Consolidated Deficit Account:	
Ordinary	73,732 36
Special	3,456,835 08
	<u>\$3,530,567 44</u>

Receipts and Disbursements—Open Accounts

[3] Loans and Advances to United Kingdom and Other Governments	
	2,469,357 70
	<u>\$2,469,357 70</u>

[9] Floating Debt	1,634 54
[10] Deposit and Trust Accounts.....	45,947 59
[12] Deferred Credits	3,270,032 10
[13] Sundry Suspense Accounts.... (Dr.)	846 91
	<u>\$3,316,767 32</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page NA-15.

REVENUES

Comparative Summary

	1944-45	1943-44
Ordinary Revenue—		
Premium, Discount and Exchange.....	*	232 99
A Miscellaneous	73,732 36	56,398 89
Total Ordinary	73,732 36	56,631 88
Special Receipts—		
B Refunds of Previous Years' War Expenditures.....	2,866,882 01	758,261 76
C Sale of Surplus War Assets.....	400 00	
D Miscellaneous War Revenues.....	589,553 07	474,958 13
Grand Total	<u>\$3,530,567 44</u>	<u>\$1,289,851 77</u>

* Included in Miscellaneous.

Details

Ordinary Revenue—

A	Miscellaneous: Premium on foreign exchange transactions, \$3,365.76; Militia Pension Act, 1901, \$70,366.60	73,732 36
	Total Ordinary	73,732 36

Special Receipts—

B	Refunds of Previous Years' War Expenditures	2,866,882 01
C	Sale of Surplus War Assets	400 00
D	Miscellaneous War Revenues: Rentals of land, public buildings and properties other than stores and equipment, \$91,367.46; Sales: salvage material, \$33,705.11, medals, ribbons and sundry, \$27,414.38; H.M.C.S. <i>Royal Roads</i> Naval College cadet fees, \$46,502; Sundry items, \$390,564.12	589,553 07
	Grand Total	\$3,530,567 44

Certified correct.

B. G. McINTYRE,

Comptroller of the Treasury.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
NA-3	Stat.	Salary of Minister, Salaries Act, c. 182, R.S., and Department of National Defence Act, c. 136, R.S., as amended	10,000 00	10,000 00	10,000 00
NA-3	Stat.	Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931	2,000 00	2,000 00	2,000 00
		SUPERANNUATION AND RETIREMENT BENEFITS			
NA-3	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	1,160 00	1,160 00	750 00
		<i>Expenditures: from appropriations not required for 1944-45</i>			317 48
		Total Ordinary	13,160 00	13,160 00	13,067 48
		Allotted from the War Appropriation (Details on page NA-4)	417,646,620 00	417,098,882 88	369,556,013 39
		Grand Total	\$417,659,780 00	\$417,112,042 88	\$369,569,080 87

Salary of Minister, Hon. A. L. Macdonald, Salaries Act, c. 182, R.S., and Department of National Defence Act, c. 136, R.S., as amended	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931	\$ 2,000 00

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	\$ 1,160 00
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WAR

War Allotments and Expenditures

See Page	Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
CURRENT				
NA-4 Naval Services.....	417,182,932 00	416,638,604 66	2,796,690 00	1,217,771,208 38
NA-9 Equipment Division.....	1 00		70,192 01	3,645,490 48Cr.
NA-10 Sea Cadet Corps.....	463,687 00	460,278 22		937,631 83
Total Current:.....	417,646,620 00	417,098,882 88	2,866,882 01	1,215,063,349 73
*Non-Current Allotment.....				887,623 05
				1,215,950,972 78
Less Miscellaneous War Revenues and Sale of Surplus War Assets.....				1,064,911 20
	<u>\$417,646,620 00</u>	<u>\$417,098,882 88</u>	<u>\$ 2,866,882 01</u>	<u>\$1,214,886,061 58</u>

*The details of this Allotment will be found in Public Accounts of previous years.

Allotment: Naval Services 417,182,932 00
Expenditures \$ 416,638,604 66

A distribution of expenditures follows:

Civil Salaries and Wages.....	7,249,375 40
A Pay and Allowances.....	122,884,552 64
B Travel and Transportation.....	8,808,274 43
C Maintenance of Naval Shore Establishments.....	8,310,212 36
D Acquisition, Construction and Charter of Ships; Repairs and Upkeep of Ships.....	97,149,288 95
E Purchase of, and Repairs to, Machinery.....	1,094,581 25
F Construction of Buildings, Purchase and Rental of Lands and Buildings.....	9,365,410 36
G Stores and Supplies.....	158,561,460 13
H Sundries	3,215,449 14
	<u>\$416,638,604 66</u>

A list of suppliers immediately precedes the Open Accounts at the end of this section. Civil salaries and wages consist of (a) \$7,348,832.29 for the Minister's office staff, the Deputy Minister and his staff, employees at Naval Service Headquarters, dockyards, bases and depots, as well as those employees of the Radio Branch, Department of Transport, performing special part-time duties; less (b) a credit of \$99,456.89 resulting from the overhead percentages added to the labour cost of work performed for other governments, private firms, persons and other departments.

As of March 31, 1945, there were 13,385 civilian employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees (exclusive of the cost of transportation warrants) where the amount was \$300 or over, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Macdonald, Hon. A. L., (Listed Minister	above)	\$ 500 00	Angell, H. G. (Jan. 8)....	3,900 00	
Mills, W. G., Deputy Minister	\$10,000 00	332 05	Angus, A. E. (Oct. 16)....	3,600 00	
*Coulter, A. B., Assistant Deputy Minister	6,000 00		Armstrong, J. A. (Sept. 9)	3,300 00	
Ainsworth, T. L.	2,400 00		*Ashbee, H.	4,200 00	1,748 34
Aish, G. (June 24).....	3,000 00		Atkins, R.	2,520 00	
Alison, G. (Oct. 7).....	3,000 00		Aubry, A.	2,400 00	
*Alport, F. (Jan. 26)....	4,620 00		Balharrie, J. W. (Sept. 5).	3,600 00	
			*Barbes, V. A. C.	3,600 00	
			Barr, S. S.	2,700 00	
			Barrett, E. D.	2,400 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Barry, A. L.	2,400 00		Duncanson, C. G. F.	3,600 00	
Bateman, F. J. (July 11)	3,600 00		Dunham, W.	2,640 00	
Beamish, G. H. O.	3,000 00	1,236 39	Dunn, C. V. (Apr. 1)	4,200 00	
*Beanlands, J. T.	4,120 00		Dunsmore, J.	2,400 00	
Beaton, G. E.	2,700 00		Dyer, E. G.	3,300 00	
Beattie, W. C. (Sept. 30)	3,600 00		*Edsell, W. H.	4,020 00	
Beatty, K. W.	2,400 00		Elder, A. J. (Apr. 1)	3,240 00	
Beauchamp, O. J.	2,400 00		Ellis, J. M.	2,400 00	
*Beecher, O.	2,520 00		Evans, H. A.	2,400 00	
Belanger, G.	3,900 00		Fairfield, R. C. (June 1)	2,700 00	
Belbin, A.	2,400 00		Faulkner, A. C. (Oct. 3)	2,400 00	
Bender, R. J.	2,400 00		Finnigan, W. B.	3,300 00	
*Bennett, I. M.	2,400 00		*Ford, P.	2,580 00	
Bentley, D. L.	4,080 00		Forrest, W. H. (June 2)	3,000 00	
Bevan, D.	3,300 00	395 27	*Francis, A. G.	3,600 00	
Birrell, A. L.	4,500 00	342 16	*Fraser, J. E.	3,720 00	366 17
Black, R. T.	4,900 00	1,569 05	Fraser, W. L.	5,700 00	1,093 91
*Bland, J. L.	2,640 00		Fry, C. H.	3,300 00	
Boardman, R. W.	2,520 00		Gamester, H. K.	2,400 00	
Bond, M. E.	2,400 00		Gardner, E. A. (Mar. 31)	4,500 00	
Booth, W. J.	3,000 00		Garipey, E. P.	2,400 00	
Boville, K. T. (Dec. 1)	2,400 00		*Geddes, A.	2,400 00	
Braid, F. A. (Jan. 15)	3,000 00		*George, R.	2,700 00	
Bridgman, L. G.	2,700 00		Germain, W. E. (Dec. 1)	2,700 00	
*Brooks, K. A.	2,400 00		Gibbons, O. A.	2,700 00	
Brown, J.	2,400 00		*Gilbert, E. J. (Dec. 9)	3,000 00	
Brünton, R. (June 30)	3,000 00		Giles, H.	3,000 00	
Burgess, C. (Jan. 1)	4,200 00		Good, R. G. (Sept. 16)	3,000 00	
Burrell, R. L.	2,400 00		Goodall, F. C.	2,400 00	
Byron, G. D. (Nov. 18)	3,300 00		Grant, A. H.	2,400 00	
Callander, R. G.	2,700 00		*Grant, W. R.	2,700 00	
*Cameron, D. C.	3,600 00		Green, L. J.	3,600 00	
Campbell, D. A.	2,400 00	2,694 21	Greenaway, G. L.	2,400 00	
Campbell, D. R.	2,520 00		Hamilton, R. (Dec. 9)	3,600 00	
Campbell, E. J.	3,120 00		Hanlon, J. E.	3,600 00	
Campbell, W. C.	3,000 00		Hanson, W.	2,400 00	1,539 58
*Carney, J. W.	3,720 00	434 00	*Harley, J. P.	3,600 00	
Carpenter, N. S.	3,900 00		Harvey, J. H.	3,300 00	
*Case, S. H.	2,880 00		Harvison, C. W.	3,600 00	
Chisholm, D. A. (Oct. 1)	4,200 00		Hasley, A. R.	3,800 00	
Chorlton, J. M. (Feb. 1)	3,600 00		*Heffler, G. F.	3,600 00	
Christin, H. A. (May 1)	2,400 00		Hendry, N. W.	3,000 00	
Clarke, E. F.	2,700 00		Hendry, R. A.	3,300 00	
Clarkson, E. C.	2,700 00		Higbee, J. C. (Dec. 1)	3,300 00	
Collison, L. S. (Nov. 1)	3,600 00		Hill, A. T.	2,700 00	
Connolly, J. J.	5,000 00		*Hill, P. J.	3,600 00	
Connor, C. F.	2,460 00		Hines, R. H.	2,400 00	
Corbett, P.	2,400 00		Hitchinson, P. W. (Oct. 16)	2,400 00	
Cox, G. S. (May 26)	2,800 00		Holland, R. D.	3,600 00	
Cragg, A. J. (Oct. 1)	2,400 00		Howard, H. C.	5,600 00	2,823 63
Crocker, J. V.	2,400 00		Hughes, P. H. (Feb. 6)	2,700 00	
Davey, R. E.	3,600 00		Hutchinson, H. N.	3,000 00	905 10
Davey, W. S.	2,520 00		Hylands, W. J.	3,600 00	
De Gannes, L. J.	2,700 00		Ingraham, B. A.	2,400 00	1,511 07
Delves, J. H.	2,520 00		*Innes, A. M. (Mar. 1)	3,600 00	526 78
Desmeules, G. (Dec. 18)	2,700 00		Irving, G. E. (May 1)	3,000 00	
*Dick, J.	5,700 00		Jenkins, H. G. (Feb. 1)	2,400 00	
Dimock, R. L. (Jan. 2)	2,400 00		Jepson, H.	2,700 00	
Dincen, M. H.	5,100 00	2,594 18	Johnson, E. A.	2,400 00	
Dixon, G. S. (June 1)	3,120 00		Johnston, F. C. (May 15)	3,000 00	
Donnelly, J. M.	2,400 00		*Johnston, W. E. (Feb. 1)	3,980 00	
*Down, A. H.	3,600 00		Johnstone, M. B. M.	2,700 00	
*Doyle, F. L.	2,700 00		Jukes, A. J.	2,700 00	
Drever, C. (Jan. 3)	2,700 00		Kaminker, B. (Mar. 5)	3,300 00	
Duff, D. C. V.	4,200 00		*Keenleyside, E. W. I.	4,900 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Kierstead, R. M.	4,200 00		Nichols, W. H.	2,760 00	
Kingsbury, H. C.	2,400 00		*Noonan, W. F.	3,000 00	
Kosnar, V. G.	2,700 00		Norton, J. K.	2,400 00	
Laederer, C. L. (Apr. 30)..	3,600 00		Nugent, W. J.	3,000 00	
Lafrance, J.	2,400 00	2,885 43	O'Brien, V. G.	3,600 00	
*Landreville, J.	3,000 00		O'Connell, J. W.	2,520 00	
Langille, C. H. (Feb. 3)...	2,400 00	530 95	Palmason, H. J. H. (May 17)	6,000 00	
Lasserre, F. (Sept. 18)...	3,600 00		Palmeter, H. S.	2,700 00	
Leahy, W. M.	3,900 00		Parker, A. M.	2,700 00	
Le Blanc, J. O.	3,840 00		Parr, E. H. (Sept. 25)....	3,960 00	
Lee, F.	4,200 00		Parrott, S. J.	3,960 00	
Leitch, H. F.	3,600 00		Parsons, A. M.	2,700 00	
Leo, M. L. (Dec. 5).....	2,880 00		Passow, F.	3,600 00	
Leslie, G.	3,300 00		Paterson, W. B.	3,900 00	
Lindsay, P. W. (Aug. 16)..	3,000 00		Patterson, T. B. (June 9).	3,600 00	
Livingstone, H. L.	4,800 00		Payette, H. M. (Jan. 25).	4,500 00	320 98
*Lovett, G. F.	3,900 00	1,482 31	*Pearson, R.	4,260 00	427 11
Lowe, D. M.	3,600 00		*Peckham, W. T.	3,000 00	
Lyon, M. C.	2,400 00		Pineau, W. F.	2,400 00	
MacDonald, A. L.	3,600 00		*Pittman, D. G. L.	5,000 00	420 94
MacDonald, J. A.	2,400 00		Powrie, R. D. (Dec. 1)...	2,640 00	
MacDonald, L.	3,000 00		Poznanski, E. M. (July 18)	2,400 00	
MacDuff, A. S. (June 1)...	3,600 00		Priest, A. E.	3,600 00	
MacKasey, F. X.	2,700 00		Rankin, G. (Feb. 16)....	2,820 00	
MacKenzie, C. C.	3,120 00		Reynolds, J. S.	3,300 00	452 64
*MacKenzie, C. H.	2,400 00	2,395 21	Richards, E. V.	2,700 00	
MacMillan, D. H.	2,700 00	1,605 71	Richardson, L. M.	6,000 00	932 12
*MacNamara, H. N.	4,200 00		Riddell, H. H.	3,120 00	
MacPhie, A. E.	2,820 00		Riddle, G. K.	3,300 00	
Maloney, J. C.	2,400 00		Riley, R. L. (Mar. 5)....	4,000 00	
Manarey, A. V. (Nov. 11).	3,600 00		Robertson, G.	2,520 00	
Manning, N.	3,900 00		Robertson, H. D. (Dec. 4)	3,300 00	
Marshall, G. J. (Dec. 16)..	3,600 00		Roche, R. S. (Dec. 11)...	4,500 00	517 15
Maw, S. H.	3,000 00		Rogers, C. V. (Feb. 1)...	2,400 00	1,353 16
McAteer, W.	2,700 00		Ross, J. (Aug. 15).....	3,600 00	
McClure, L. W. (Dec. 26).	4,200 00		Rough, F. H.	3,000 00	
McClure, M. H. (Mar. 1).	4,800 00		Rougvie, J. N.	5,000 00	486 34
McCady, R. C.	3,000 00		Rule, P. L.	2,700 00	
*McGregor, J. E.	2,400 00		Ryan, J. A. (May 1).....	3,600 00	
McLaurin, W.	2,700 00		Ryan, J. J.	2,800 00	
McLelland, E. R.	3,900 00	2,309 05	Rylance, J. H. (Mar. 1)..	3,600 00	
McLeod, W. A.	5,000 00	2,936 13	*Ryley, R.	3,000 00	
McLeod, W. P.	2,760 00		St. Laurent, W. (Sept. 16)	5,400 00	
McPherson, A. J.	3,600 00		Sampson, A. J.	2,520 00	
*Merriam, A. L.	2,400 00		Schooley, R. M.	2,520 00	
Meschino, F. P. (Jan. 4)..	3,000 00		Scott, S. H.	3,000 00	
Middleton, J.	3,000 00		Sharpo, W. L. E.	2,700 00	
Millen, J. R. K.	4,000 00	1,529 02	Shaw, C. (June 3).....	2,700 00	
Mills, A. K.	4,500 00		Shorey, H. E. (Mar. 10)..	3,600 00	
Mills, J. S. (May 1).....	3,600 00		Simmonds, H. H.	3,000 00	
*Mitchell, E. M.	2,400 00		Skinner, J. (Dec. 18)....	2,700 00	
Mitchell, J. C.	5,000 00		Slade, K. G. M.	3,120 00	
Moffat, R. R.	3,600 00	418 78	Soper, H.	2,700 00	
Moffatt, A. R.	3,600 00		Splan, J. C.	2,400 00	
Moodie, E. W.	3,900 00	381 27	Stephen, E. J. (Oct. 26)...	4,200 00	
Morin, H. J. (July 17)...	3,300 00		Stevenson, J. M.	3,000 00	
Morrill, H. S. (Feb. 16)...	2,400 00		Stewart, D. R. (Dec. 15).	3,000 00	335 17
Morton, R.	2,700 00		Still, T. M. (July 16)....	2,400 00	
*Moss, W.	3,000 00		Stodart, J. (Dec. 1).....	3,600 00	
*Moulson, J.	2,400 00		*Streeter, H.	3,600 00	
Muirhead, T. E.	3,300 00	310 85	Strike, L. N. (Nov. 16)...	3,720 00	
Mulcahy, R.	3,600 00		Taggart, R. S.	2,400 00	
Murray, G. F.	2,400 00		Taylor, A. N.	3,720 00	
Myers, R. J.	2,400 00		Taylor, D. B.	5,500 00	
Neville, E. J.	4,500 00	1,067 22	*Taylor, L. B.	3,120 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Telfer, D.	2,640 00		Ward, H.	2,400 00	1,872 34
*Thomas, H. W.	2,520 00		Warder, W. D.	2,520 00	
*Thompson, S.	3,000 00		Weagle, E. G.	2,760 00	
Thorne, H. (Dec. 16)....	3,600 00		Weatherston, D. S.	3,300 00	
Thorncroft, J.	2,640 00		Webber, S. L.	2,400 00	
Thornton, R.	3,300 00		Whelan, P. G.	3,600 00	823 05
Toole, G. W.	3,600 00		White, G. A.	3,000 00	
Townshend, H. O.	3,000 00		White, G. A.	3,000 00	
Tracey, A. H.	2,700 00		Whitson, D. D. (Aug. 21)..	3,900 00	
Tracey-Gould, A. V.	3,300 00	686 04	Wilkinson, W. S.	2,400 00	1,954 48
Tucker, G.	4,440 00	671 50	*Wood, C. N.	3,600 00	
Tudor, R. B.	3,600 00	784 76	Woolfson, J. M.	3,600 00	
Wade, F. G.	3,000 00		Young, A. A.	6,000 00	2,831 20
Walker, W. I.	2,400 00		Young, A. G. (Sept. 20)..	3,000 00	
Wall, W. B. (July 7)....	2,400 00	451 18	Young, C. H. (Jan. 1)....	3,000 00	1,046 97
Walsh, F. P.	3,000 00		*Zinck, S. D.	2,640 00	
Ward, A. C.	2,400 00				

R. O. King was paid an accountable living allowance and travelling expenses in lieu of salary and received \$3,342.57.

Personnel on loan from the British Admiralty as of March 31, 1945 or at date of separation (shown in parentheses) were paid the following amounts at daily rates and allowances as authorized by individual Orders in Council: A. T. Cooper, \$1,968.01 (Sept. 15); V. H. Delaney, \$2,037.81 (Sept. 15); H. F. Dering, \$4,844.57; B. R. Jackman, \$4,051.50; N. F. Longworth, \$2,002.91 (Sept. 15); W. R. S. Virgo, \$2,126.77 (Sept. 15); F. A. Wood, \$4,204.64; G. A. Young, \$2,063.01 (Sept. 15). W. R. S. Virgo received \$413.35 for travelling expenses.

The following employees on loan from Canadian National Railways received salaries at rates listed: J. A. R. Gosselin, \$3,000; V. M. Stratton, \$3,480; L. C. Thomson, \$5,500. V. M. Stratton received \$1,658.58 for travelling expenses.

The following employees whose salary rates were under \$2,400 on that date received travelling expenses (exclusive of the cost of transportation warrants) of \$300 or over: W. M. Aitken, \$463.10; G. F. Argyle, \$545.25; F. Ashworth, \$551.62; A. E. Barnsley, \$314.37; A. C. Borland, \$2,284.48; A. Brown, \$706.53; L. K. Carrick, \$486.89; L. P. Chandler, \$343.66; J. J. Comerford, \$427.58; N. F. Cowley, \$705.43; F. L. Davies, \$402.99; Y. Dworkin, \$810; J. W. Evans, \$1,359.56; G. C. Goddard, \$382.22; N. C. Harrington, \$980.93; W. T. Hetherington, \$1,468.87; L. J. Kelly, \$577.49; C. W. Lampkin, \$2,230.42; J. A. Mackey, \$876.87; C. W. Mahoney, \$2,242.22; W. S. Marsden, \$1,145.14; R. McLennan, \$2,416.42; D. V. Paterson, \$770.80; A. E. Scott, \$1,930.64; F. W. Skerry, \$1,740.87; R. C. Stevenson, \$532.89; L. C. Thompson, \$2,718; J. P. Tully, \$433.74; J. H. Vincent, \$1,272.34; W. S. Wilkinson, \$1,954.48.

The following employees receiving salaries at annual rates of \$2,400 or over were paid by the National Research Council, on a recoverable expenditure basis, for this Service: J. B. Brown, \$2,460 (May 29); F. T. Davies, \$4,200; A. E. Douglas, \$2,700; R. E. Freeman, \$2,580; W. E. Grasham, \$2,460; G. H. Henderson, \$5,000; G. N. Iles, \$2,400; J. H. L. Johnstone, \$5,000; C. K. Jones, \$2,700; N. L. Kusters, \$3,000; H. Lew, \$2,460; A. McKellar, \$3,000; H. J. McLeod, \$2,750 (Feb. 1); R. M. Petrie, \$3,300; G. J. Thiessen, \$2,700; A. D. Turnbull, \$3,840; J. M. Vanderleck, \$2,700; H. L. Welsh, \$3,200; A. C. Young, \$3,300; and the following received travelling expenses of \$300 or over: C. H. Best, \$699.66; J. C. Beynon, \$485.37; A. E. Douglas, \$658.64; G. S. Field, \$591.15; R. E. Freeman, \$882.80; H. B. Hachey, \$337.91; J. H. L. Johnstone, \$759.61; C. K. Jones, \$366.19; A. McKellar, \$1,046.80; R. M. Petrie, \$652.13; H. R. Pon, \$388.66; G. J. Thiessen, \$307.02; J. M. Vanderleck, \$723.12; H. L. Welsh, \$911.90; A. C. Young, \$808.22.

A Pay and Allowances: This amount was expended for basic pay, extra pay and the various allowances to officers and ratings of the Royal Canadian Navy, including: the Royal Canadian Navy (permanent force); the Royal Canadian Naval Reserve (men of the Merchant Marine automatically called up for duty in time of war); the Royal Canadian Naval Volunteer Reserve; the Fishermen's Reserve, West Coast, (members of fishing crews enrolled for training and liable to call in times of emergency); Nursing Sisters (registered nurses at base hospitals); and Women's Royal Canadian Naval Service. Details of daily rates of pay and the main allowances are set out below. Amounts given represent minimum and maximum rates paid (on a daily basis except where otherwise indicated). Length of service, qualifications and type of ship served in have a bearing on rates of pay except in those cases where only one rate is shown.

Officers—Pay: Commodore, \$17; Captain, \$13.75-\$18.75; Commander, \$10-\$14.25; Lieutenant-Commander, \$7.50-\$9.50; Lieutenant, \$6-\$7.50; Commissioned Officer from Warrant Rank, \$5.75-\$6.75; Mate, \$5.75; Sub-Lieutenant, \$5; Probationary Sub-Lieutenant, \$4.25; Warrant Officer, \$4.75-\$5.75; Midshipman, \$2; Cadet, 25c-\$1.50; Chaplain, \$6-\$15; Part-time Chaplain, \$8.35-\$25.05 per week.

Ratings—Pay: Seaman, \$1.25-\$3.25; Photographer, \$2-\$3.50; Signaller, \$1.25-\$3.50; Telegraphist, \$1.25-\$3.50; Coder, \$1.25-\$3.50; Sailmaker, \$2.05-\$3.50; Stoker, \$1.35-\$3.50; Mechanician, \$3.05-\$4.05; Engine Room, Electrical and Ordnance Artificer, Apprentice, 50c-\$1.50; Artificer, \$2.10-\$4.05; Shipwright Apprentice, 50c-\$1.75; Shipwright, \$2.10-\$4.05; Blacksmith, Plumber, Painter, Joiner, 50c-\$3.60; Sick Berth Rating, \$1.35-\$3.45; Boil Writer, 60c; Writer, \$1.35-\$3.45; Victualling Rating, \$1.35-\$3.45; Regulating Branch

\$2.65-\$3.55; Cook(S), Cook(O) and Steward, \$1.35-\$3.45; Bandsman, \$1.35-\$3.45; Patrolman, \$1.30-\$2.90; Leading Stoker(M), Motor Mechanic and Chief Engine Room Artificer(M), \$2.25-\$4.05; Boy Ratings, 50c-60c.

Nursing Service—Pay: Matron-in-Chief, \$10-\$10.50; Principal Matron, \$7.75-\$8.25; Matron, \$6.50; Nursing Sister in Charge, \$5.50; Nursing Sister, \$4.25-\$5; Dietitian, \$4.25-\$5; Physiotherapy Aid, \$4.25-\$5; Technician, \$4.25-\$5; Home Sister, \$4.25.

Women's Royal Canadian Naval Service—Pay: Commander, \$8; Lieutenant-Commander, \$6.20; Lieutenant, \$5.20; Sub-Lieutenant, \$4; Probationary Sub-Lieutenant, \$3.40; Chief Wren, \$2.40-\$3.15; Petty Officer Wren, \$1.75-\$2.50; Leading Wren, \$1.35-\$2.10; Wren, \$1.10-\$1.95; Probationary Wren, \$1.05.

Extra Pay: In addition to the above rates, extra pay, from 5c to 60c a day, is granted to officers and ratings performing extra duties or incurring extra responsibilities not ordinarily applying to their particular ranks and also for service under difficult circumstances.

Non-substantive pay: Paid to ratings, who qualify in special subjects, at rates of 5c-60c per day. Payment continues as long as they remain proficient in those subjects.

Officers' Allowances: Command Money, 50c-\$2.50; First Lieutenant's Allowance, 35c-60c; Navigating Allowance, 25c-\$1.25; Specialist's Duties, 25c-60c; Secretarial, 25c-\$2.25; Staff Pay, \$1-\$2.25; Charge Allowance, \$1.

Assigned Pay: A rating on whose account dependent's allowance is issuable must assign to the recipient not less than fifteen days' pay of his rating per month. Officers are not required to assign pay to their wives or children, but must assign five days' pay of rank if dependents' allowance is issuable to any other dependent relative. In the case of a rating, if dependents' allowance is issuable to another dependent relative as well as to a wife or to children, an additional five days' pay of rating must be assigned. The maximum amount assignable each month is twenty days' pay of rating, except assignments by prisoners of war and assignments for certain specified purposes.

Dependents' Allowance: Expenditure for this purpose totalled \$21,110,027.99. Dependents' allowance may be paid on behalf of an Officer or rating for a wife and not more than six dependent children. In addition, Dependents' allowance may also be paid for a mother or a father under the terms of sub-paragraph (c) below:

NOTE:—Dependents' allowance may be paid on behalf of members of the Women's Royal Canadian Naval Service under sub-paragraph (c) but not under sub-paragraphs (a) or (b) of this paragraph (P.C. 3/5932 of July 24, 1943).

An award may be for such an amount as the Dependents' Allowance Board may decide, but no award may exceed—

(a) For the wife of an officer or rating holding rank as shown below, or if there is no wife, or the wife has abandoned her domestic responsibility or is confined to an institution by reason of mental or physical incapacity, and in the opinion of the Board the continued maintenance of a home for his dependent children is justified, for the daughter, step-daughter, mother, step-mother, mother-in-law, sister, step-sister, sister-in-law, aunt or female first cousin, responsible for the care and management of the home for his dependent children:

	Per Month
Officers above the rank of Lieutenant-Commander.....	\$ 62 20
Lieutenant-Commander	57 20
Lieutenant	52 20
Sub-Lieutenant	47 20
Warrant Officer	42 20
Ratings	37 20

(b) For a dependent son to the age of sixteen years and for a dependent daughter to the age of seventeen years and, if such child is following and is making satisfactory progress in a course of instruction approved by the Board, an allowance may be paid until such child reaches his or her nineteenth birthday. Also for a dependent son or daughter of any age when such child is unable, owing to physical or mental infirmity, to provide for his or her own maintenance; for the first child, \$13.92; the second, \$12; third, \$10; the fourth, fifth and sixth child, \$8 each per month.

(c) For any other dependent relative of an Officer or rating holding rank as stated herein who may qualify within the terms of the regulations, Officers above the rank of Lieutenant-Commander, \$30, other Officers and ratings, \$25.

Allowances in lieu of Quarters and Rations: An amount of \$7,181,172.60 was paid to compensate officers and ratings in lieu of board and lodgings, at the following daily rates: in Canada, \$1.25-\$4.10; in United Kingdom, \$2-\$4; in U.S.A., \$3.50-\$8; in Newfoundland, \$1.75-\$3.

Uniform Allowances: Expenditures for this purpose amounted to \$408,395. To outfit themselves with uniforms, Officers (except Medical Officers), Warrant Officers and Cadets (on promotion to Midshipman, Midshipman (E) or Paymaster Midshipman) receive an allowance of \$250 which was increased from \$150 effective January 19, 1944, but not made retroactive. Medical officers of the Royal Canadian Navy (permanent force) receive an allowance of \$300.

Clothing Gratuity (Kit Upkeep Allowances): Expenditures for this purpose totalled \$2,900,655.65. Annual allowances are paid to ratings, on completion of one year's service, for the upkeep of kit at the following rates:

Chief Petty Officers and Confirmed Petty Officers.....	\$ 64 00
Petty Officers and men dressed as seamen.....	44 00
Petty Officers not confirmed and men not dressed as seamen.....	60 00

Civilian Clothing on Discharge: Expenditures amounting to \$335,435.98 were made for the purpose of providing personnel with civilian clothing on discharge. The rate was \$65 until July 31, 1944, when an increase to \$100 was authorized (P.C. 200/7093 of September 13, 1944, effective August 1, 1944).

B Transportation and travelling expenses of Naval personnel and civilian employees of the Department of National Defence—Naval Services. A list of certain civilian travelling expenses is shown immediately following the opening comments on this allotment.

C Sundry expenses such as light, heat, power and water, maintenance of grounds, snow and garbage removal, cleaning of offices and other miscellaneous expenses incurred in the operation of dockyards, barracks, armament and supply depots, signal stations, bases and R.C.N.V.R. divisions.

D Acquisition and construction of vessels, \$68,171,833.58; repair and upkeep of ships, \$28,579,897.86; charter of vessels, \$397,537.51.

E Purchase of new machinery, \$941,342.84; repairs to machinery, \$118,261.75.

F Construction of buildings, \$8,537,188.43; purchase of lands and buildings, \$828,221.93.

G This represents the net expenditure, including maintenance, in respect of such stores as: clothing, provisions, mess traps, first fitting outfit stores, special equipment, spare gear, medical stores, armament stores, fuel, printing and stationery, furniture, training and office equipment. An amount of \$754,256.27 resulting from overhead percentage added to the cost of material issued to, or used in work performed for other governments, private firms, persons and other government departments, has been credited to this account.

H Expenditures include dental expenses, \$1,061,960.18, composed of a sum of \$1,053,045 paid to the Department of National Defence—Army Services, for pay, allowances, travel, transportation and accommodation of personnel of the Canadian Dental Corps serving with the Royal Canadian Navy (T.247976 B., September 30, 1943) and a further amount of \$8,915.18 for dental care where not available from service sources; telephone tolls, telegrams and cables, \$498,781.86; postage, \$143,788.43; tuition fees, \$108,757.24; pilotage and canal tolls, \$86,797.46; cost of courts martial, \$19,318.29; funeral expenses, \$7,303.07; payments to National Research Council for scientific services, \$214,838.61; unemployment insurance stamps, \$140,010.44; rehabilitation grants, \$501,393.06; bounty pay for drill attendance, R.C.N.V.R., \$42,588.45; miscellaneous, \$389,912.05.

Allotment: Equipment Division	\$	1 00
Expenditures		nil

The Equipment Division was established under authority of P.C. 6094 dated October 29, 1940, for the purpose of procuring the production of the necessary component parts of anti-submarine equipment and of assembling these components into sets.

The sets were sold to the Royal Canadian Navy and to the Royal Navy on the basis of actual cost so far as it was possible to determine this cost, and for the period from October 29, 1940 to April 30, 1942, the selling prices were based on the amounts paid for components used in the assembling of the sets, plus an overhead charge of 20 per cent to cover pay and allowances, civil salaries and wages, rent, telephone and other operating expenses, provided for in the allotment for Naval Services. This overhead charge of 20 per cent was discontinued on April 30, 1942, as the operations of the Equipment Division to that date showed a substantial credit balance, which, together with the additional credit anticipated as a result of the net total of downward adjustments of purchase prices of components resulting from the Treasury cost audits of suppliers accounts, was deemed adequate to cover all future overhead charges applicable to this project.

A statement of transactions through the allotment provided for this purpose by fiscal years follows:

	Gross Expenditures	Sales	Balance
1941-42	4,448,794 83	3,398,495 95	(Dr.) 1,050,298 88
1942-43	5,365,946 54	9,587,698 38	(Cr.) 4,221,751 84
1943-44	447,566 97	851,412 48	(Cr.) 403,845 51
1944-45	119,275 41	189,467 42	(Cr.) 70,192 01
	<u>\$10,381,583 75</u>	<u>\$14,027,074 23</u>	<u>(Cr.) \$3,645,490 48</u>

The credit balances were transferred to Special Receipts—Refunds of Previous Years' War Expenditures. They do not take into account the value of equipment on hand at the beginning or close of the fiscal years concerned.

The production, assembly and installation of anti-submarine equipment being completely organized by July 10, 1942, authority was obtained to dissolve this Division after completion of the programs which it had on hand at that date.

Allotment: Sea Cadet Corps.....	463,687 00
Expenditures.....	\$ 460,278 22

A distribution of expenditures follows:

Civil Salaries and Wages.....	3,999 96
Pay and Allowances	89,860 80
Travel and Transportation	79,149 99
Camp Allowance and Expenses.....	10,373 50
Repair and Upkeep of Ships.....	14,456 68
Stores, Equipment and Supplies.....	257,082 87
Sundries	5,354 42
	<hr/>
	\$ 460,278 22

This allotment provides for the cost of elementary naval training, uniforms, etc., to Sea Cadets (boys who have attained the age of twelve years but have not attained the age of nineteen years) for a period of not more than thirty days in each year.

List of Suppliers

Suppliers and contractors receiving \$10,000 or more (amounts shown in parentheses represent payments in connection with cancellation of contracts) are listed below.

Abitibi Power & Paper Company, Limited, \$31,499.97; Acadia Construction Co., Ltd., \$902,934.93; Acadia Sugar Refining Co., Ltd., \$69,214.57; Accessories Manufacturers Ltd., \$58,149.41; Acme Glove Works, Ltd., \$42,818.91; Acme Office Supplies, Ltd., \$10,883.70; Acton Rubber, Ltd., \$39,269.63; Addressograph-Multigraph of Canada Limited, \$30,933.97; Aero Meters Limited, \$12,860.01; Aga Heat (Canada), Ltd., \$28,959.29; Aird and Son, Ltd., \$12,750; University of Alberta, \$36,924.97; Allanson Armature Manufacturing Company, \$10,284.78; A. W. Allen & Son, Ltd., \$13,016.16; Amalgamated Electric Corp., Ltd., \$27,231.69; American Broom Co., \$12,046.55; American Pad & Textile Co., \$15,480.22; Anaconda American Brass, Ltd., \$91,004.30; Anchor Packing Co., Ltd., \$28,459.57; Anglin-Norcross Maritime Ltd., \$292,360.54; Anglo-Canadian Pulp and Paper Mills, Ltd., \$16,260.01; Anglo-Canadian Wire Rope Co., Ltd., \$64,288.77; Archibald Coal Co., Ltd., \$237,713.79; Associated Cannery Co-Operative, \$10,052.93; Associated Screen News, Ltd., \$22,326.37; Atlantic-Acadia Sugar Sales Co., Ltd., \$145,358.22; Atlantic Construction Co., \$84,323.22; Atlantic Spring & Machine Co., Ltd., \$350,752.06; Atlas Asbestos Co., Ltd., \$54,870.14; The Atlas Construction Co., Ltd., \$146,007.85; Atlas Steels, Ltd., \$13,472.26; Austen Bros. Ltd., \$84,773.94; Automatic Electric (Canada), Ltd., \$314,599.66; Automatic Sprinkler Co. of Canada, Limited, \$12,108.85; Avalon Telephone Company, Ltd., \$12,938.15; The Avon River Power Co., Ltd., \$17,674.64; Ayers, Ltd., \$18,568.66.

The B.V.D. Company Limited, \$24,904.58; Babcock-Wilcox & Goldie-McCullough, Ltd., \$36,000.85; Frederick C. Baker & Co., \$17,120.02; H. C. Ballem & Co., \$13,230.33; F. F. Barber Machinery Co., \$24,754.45; G. E. Barbour Co., Ltd., \$14,643.49; Robert W. Bartram Ltd., \$16,612.29; Bata Shoe Company of Canada Limited, \$126,786.87; Beatty Bros. Limited, \$76,276.90; Bedard-Girard Limited, \$78,632.22; The Bell Telephone Company of Canada, \$238,721.56; A. C. Benson Shipyard, Ltd., \$255,725.90; Parker Bent, \$11,331.13; Bepeco Canada, Ltd., \$85,590.64; Berkel Products Co., Ltd., \$12,817.20; The Bermuda Bakery Ltd., \$10,508.62; The John Bertram & Sons Co., Limited, \$37,605.09; Berwick Fruit Products, Ltd., \$16,264.25; Bickle-Seagrave, Ltd., \$90,023.49; B. A. Blakeney Ltd., \$370,671.77; Boates Limited, \$70,183.94; The Boeckh Co., Ltd., \$19,429.90; Bolands Ltd., \$34,645.36; The Borden Co., Ltd., \$171,709.50; Boudreau & Paradis Enr., \$14,207.69; G. A. Boulet, Limitée, \$10,100; Boutilliers, Ltd., \$108,884.67; Bowring Brothers, Limited, \$12,944.81; Boyle & Keays, \$19,885.50; Boyles Bros. Drilling Company Ltd., \$17,869.80; Brandram-Henderson, Ltd., \$54,269.59; Brantford Coach and Body Limited, \$19,051.20; The Brantford Oven & Rack Co., Ltd., \$21,138.17; Bras d'Or Coal Company, Limited, \$20,994.19; Bright Canning Co., Ltd., \$46,396.98; Brille Hat and Cap Co., Limited, \$13,798.16; The British American Oil Co., Ltd., \$179,253.38; British Columbia Bridge and Dredging Company Limited, \$634,527.69; B.C. District Telegraph & Delivery Co., Ltd., \$10,138.39; B.C. Electric Railway Co., Ltd., \$137,142.72; B.C. Equipment Co., Ltd., \$12,961.90; B.C. Fuel Company Limited, \$10,250.45; B.C. Marine Engineers & Shipbuilders, Ltd., \$56,892.11; Province of British Columbia, \$23,817.70; The B.C. Sugar Refining Co., Ltd., \$18,245.39; British Columbia Telephone Co., \$39,805.89; British Ropes Canadian Factory, Ltd., \$64,294.92; Brodeur Bros. and Gould, Ltd., \$24,402.63; Brookfield Ice Cream, Ltd., \$15,846.78; B. W. Brown and Son, \$27,262.04; Brown Garage Ltd., \$23,766.37; Bryant and McDonald Ltd., \$22,859.50; F. L. Buchanan Ltd., \$12,089.87; Buffalo Cap & Neckwear Ltd., \$20,510.77; Buffwell Engineering & Machine Co., \$23,938.18; Burns & Co., Ltd., \$418,410.91; Burns Fisheries, Ltd., \$24,211.30; P. Burns & Co., Ltd., \$12,439.79; Burnyeats, British Columbia Ltd., \$23,112.41; Burrard Dry Dock Co., Ltd., \$1,265,118.39; Burrard Shipyard and Engineering Works, Limited, \$23,688.96; The Butterfly Hosiery Co., Limited, \$17,818.99.

C-O Two Fire Equipment of Canada Limited, \$36,941.12; Cable & Wireless Ltd., \$11,711.23; Caldwell Linen Mills, Ltd., \$14,174.70; Cambridge Knitwear Mills, Ltd., \$25,346.77; Cameron Lumber Co., Ltd., \$21,919.93; Gordon Campbell, Ltd., \$49,292.45; Canada Chain & Forge Co., Ltd., \$14,255.45; Canada and Dominion Sugar Co., Limited, \$13,553.32; Canada Firebrick Co., Limited, \$26,780.65; Canada Foundries &

Forgings, Ltd., \$55,031.61; The Canada Linseed Oil Mills Limited, \$18,692.85; Canada Machinery Corporation, Ltd., \$15,622.29; Canada Marine Works, \$20,199.83; Canada Packers, Ltd., \$2,864,987.03; Canada Ply Craft Corporation, \$18,392; Canada Starch Sales Co., Ltd., \$35,400.36; Canada West Shoe Manufacturing Co., Ltd., \$44,154.31; Canada Wire & Cable Co., \$679,027.24; Canadian Acme Screw Gear, \$16,209.51; The Canadian Blower & Forge Co., \$127,815.79; The Canadian Bridge Co., Ltd., \$450,295.98; Canadian Bridge Engineering Co., \$640,300; Canadian Cannery, Ltd., \$250,418.82; Canadian Cannery Western Ltd., \$34,713.52; Canadian Car Munitions, Ltd., \$1,494,165.68; Canadian Colloids, Ltd., \$18,244.25; Canadian Comstock Co., Limited, \$345,475.98; Canadian Converters Company Limited, \$42,136.75; Canadian Corps of Commissionaires, \$38,168.25; Canadian Dredge and Dock Co., Ltd., \$1,021,990.99; Canadian Elgin Watch Co., Ltd., \$15,848.08; Canadian Fairbanks-Morse Co., Ltd., \$507,663; Canadian Fire Hose Co., Ltd., \$25,701.09; Canadian General Electric Co., Ltd., \$914,771.04; Canadian Hoffman Machinery Co., Ltd., \$11,027.63; Canadian Industries, Ltd., \$92,822.69; Canadian Ingersoll-Rand Co., Ltd., \$70,537.50; Canadian John Wood Manufacturing Co., Ltd., \$91,127.50; Canadian Johns-Manville Co., Ltd., \$13,663.48; Canadian Kodak Co., Limited, \$66,947.32; Canadian Laco Lamps Limited, \$30,334.40; Canadian Liquid Air Co., Ltd., \$96,475.29; Canadian Locomotive Co., Ltd., \$222,947.08; Canadian Marconi Co., Ltd., \$2,059,465.23; Canadian National Carbon Co., Ltd., \$37,137.47; The Canadian National Institute For The Blind, \$17,125.37; Canadian National Railways, \$6,085,336.92; Canadian National Steamships, \$179,605.21; Canadian National Telegraphs, \$298,840.40; Canadian Oil Companies, Ltd., \$194,352.30; Canadian Pacific Express Co., \$83,602.55; The Canadian Pacific Railway Co., \$5,307,915.24; Canadian Rogers Sheet Metal & Roofing Ltd., \$12,718.81; Canadian Tube & Steel Products Ltd., \$23,509.76; Canadian Vickers, Ltd., \$237,496.34; Canadian Westinghouse Co., Ltd., \$93,073.06; L. H. Cann, \$232,271.95; Les Canots Cadorette, \$56,778.57; Cansfield Electrical Works, Ltd., \$28,699.90; E. G. M. Cape & Co., \$413,694.46; Carnation Company Limited, \$109,058.93; Carrier & Goulet Eng., \$72,055.60; Hugh Carson Co., Ltd., \$67,254.08; E. B. Carter, \$31,780.70; Cashin & Co., Ltd., \$167,515.02; Cassidy's Ltd., \$16,504.10; Cemco Electrical Manufacturing Co., Ltd., \$14,600.17; Chadwick-Carroll Brass & Fixtures, Ltd., \$39,746.75; Chalker & Co., Ltd., \$21,805.06; Champlain Lumber Co., Limited, \$12,332.13; Chantier Maritime de St-Laurent, Ltée., \$79,781.68; M. R. Chappell, \$384,458.94 (\$841.04); Chappells, Ltd., \$18,453.45; Ernest J. Chartier, \$11,552.49; The Chipman Holton Knitting Co., Ltd., \$14,950.36; Chrysler Corporation of Canada, Ltd., \$42,581.04; W. Clark Ltd., \$40,459.49; Clarke Steamship Co., Limited, \$15,891.38; Claydon Co., Ltd., \$53,515.26; Clayton & Sons, Ltd., \$465,389.28; Cluett, Peabody & Co. of Canada, Ltd., \$17,844.78; Coast Construction Co., Ltd., \$589,638.81; Colgate-Palmolive-Peet Co., Ltd., \$11,003.30; Wm. Collings and Sons, Ltd., \$44,244.87; Collingwood Shipyards, Ltd., \$31,429.02; Colonial Weaving Co., Ltd., \$14,207.75; R. B. Colwell, Ltd., \$130,627.26; The Commercial Cable Co., \$21,458.15; Commercial Equipment, Ltd., \$19,374.46; Commodity Prices Stabilization Corporation, Ltd., \$608,437.02; Commonwealth Construction Co., Ltd., \$61,628.71; M. A. Condon and Son, \$84,086.30; Connors Bros., Limited, \$14,680.86; Consolidated Engines and Machinery Co., Ltd., \$20,345.56; The Consolidated Mining & Smelting Co. of Canada Ltd., \$67,095.54; Continental Electric Co., \$15,073.80; Continental Woollen Mills Limited, \$24,378.42; C. V. Cooke & Company Limited, \$11,046.06; F. S. Coombs & Company, \$13,348.32; Cooperative Federée de Quebec, \$32,726.15; Cooperative des Jardiniers de Quebec, \$16,546.35; A. Cope & Sons, Limited, \$10,435.63; R. A. Corbett & Co., Ltd., \$40,991.93; Corbin Lock Company of Canada, Limited, \$12,526.55; Cordage Distributors, Ltd., \$157,271.38; Corman Engineering Co., Ltd., \$294,723.49; Cornell-Dubilier Electric Corporation, \$27,330.13; Cornwall Pants & Prince Clothing Co., \$133,062.94; J. A. & M. Cote, Ltd., \$16,778.10; Coulter Copper & Brass Co., Ltd., \$34,391.66; Cow & Gate (Canada) Ltd., \$24,122.50; Crane, Ltd., \$167,825.58; The Crawford Radio, \$27,423.58; Creighton & Smith Motors, \$34,224.86; Crown Diamond Paint Co., Ltd., \$38,436.47; Crown Waterproof & Clothing Co., \$22,662.50; J. T. Cruickshank, \$28,350; Culverhouse Canning Co., \$15,635.23; S. Cunard & Co., Ltd., \$104,288.46; Cutting Tools & Gauges Limited, \$15,441.72.

Dalhousie University, \$14,258.82; Darling & Brady Limited, \$19,029.30; Darling Bros., Ltd., \$29,724.73; Dartmouth Coal and Supply Co., Ltd., \$18,581.13; Davie Brothers, \$28,544.19; Davie Shipbuilding & Repairing Co., Ltd., \$184,043.78; Davies, Irwin, Limited, \$10,843.14; Davis & Fraser, Ltd., \$28,357.43; Day-Smith Ltd., \$34,780.44; Deacon Bros., Ltd., \$49,850.57; Deakin and Stewart Ltd., \$14,293.56; B. W. Deane & Company, Limited, \$11,423.93; Defence Communications, Ltd., \$103,786.27; Defence Industries, Ltd., \$13,901,608.28; Delamere & Williams Limited, \$28,407.26; Derrett, Ltd., \$18,131.29; Devonshire Clothes, \$15,428.56; Deyoungs Ltd., \$14,155.99; Diamond Construction Co., Ltd., \$432,110.57; Digby Dairy Limited, \$18,574.61; Digby Neck and Islands Transport Co., \$12,069.33; Dominion Atlantic Railway Co., \$26,532.01; Dominion Bridge Co., Ltd., \$100,435.05 (\$3,869.88); Dominion Chain Co., Ltd., \$75,006.72; Dominion Coal Co., Ltd., \$116,621.81; Dominion Construction Corporation, Ltd., \$982,561.24; Dominion Electric Manufacturing Co., Ltd., \$38,684.25; Dominion Electrohome Industries Limited, \$44,940.10; Dominion Engineering Co., Ltd., \$399,314.06; Dominion Fabrics Ltd., \$40,221.16; Dominion Government, Department of Transport, \$12,884.05; Dominion Hoist & Shovel Company Limited, \$101,291.02; Dominion Linseed Oil Co., Limited, \$12,889.70; Dominion Oilcloth & Linoleum Co., Ltd., \$38,415.43; Dominion Road Machinery Co., Ltd., \$39,920.10; Dominion Rubber Company Limited, \$128,121.80; Dominion Steel & Coal Corporation, Ltd., \$149,570.20; Dominion Textile Co., Ltd., \$75,330.43; Dominion Wire Rope & Cable Co., Ltd., \$112,992.32; Donald Ropes & Wire Cloth Co., \$34,220.06; Doon Twines, Ltd., \$79,643; Dorothea Hats Limited, \$10,956.18; Douglas Bros., \$40,370.73; R. A. Douglas, \$55,964.78; Allan M. Doyle & Harris S. Romkey, \$78,600; Drummond, McCall & Co., \$36,708.66; Drummondville Cotton Company Limited, \$10,384.42; John Duff & Sons Ltd., \$11,416.98; Duke Boats, \$36,849.36; Dunlop Tire & Rubber Goods Co., Ltd., \$46,183.71 (\$46.04); Lee Dye Sons, \$25,839.56.

E. D. H. Company, \$30,096.35; The Eagle Shoe Co., Ltd., \$66,516.09; Eastern Farm Products Co., \$21,910.41; Eastern Hay & Feed Co., Ltd., \$14,610; Eastern Light & Power Co., Ltd., \$89,542.93; Eastern Textile Products

Ltd., \$101,971.59; The Eaton Knitting Co., Ltd., \$120,564.22; The T. Eaton Co., Ltd., \$137,853.62; The E. B. Eddy Co., Ltd., \$37,737.26; Edwards & Co. of Canada Ltd., \$90,499.74; Electric Tamper & Equipment Co. of Canada Ltd., \$221,771.12; Electrical Mfg. Co., Ltd., \$11,473.78; Electro-Weld Metal Products, Ltd., \$47,850.96; Electrolier Manufacturing Co., Ltd., \$88,881.66; Electrolux (Canada), Ltd., \$54,610.52; Empire Brass Mfg. Co., Ltd., \$57,720.32 (\$2,191.99); Empress Manufacturing Company Limited, \$10,457.39; English Electric Co. of Canada, Ltd., \$28,722.84; T. H. Estabrooks Co., Ltd., \$135,317.20; Esterline Angus Co. Ltd., \$17,003.81; John Etherington, Ltd., \$13,004.20; Exide Batteries of Canada, Ltd., \$47,774.57.

C. P. Fabien Ltée., \$82,746.65; Fairfield & Sons Limited, \$39,583.65; Fairview Crushed Stone Co., Ltd., \$10,253.03; Falconer Marine Industries Ltd., \$130,124.85; Farmers', Ltd., \$104,189.20; Farquhar, Ltd., \$16,302.49; A. Faustin Limited, \$13,948.73; Federal Telephone and Radio Corporation, \$12,659.71; Federal Wire & Cable Co., Ltd., \$17,545.61; S. A. Felton & Sons Co., \$10,483.72; Fergusson Atlantic Underwear Ltd., \$17,743.65; Ferranti Electric, Ltd., \$67,807.95; Fine Foods of Canada Limited, \$17,042.44; Alexander Fleck, Ltd., \$204,111.59; Fleck Bros., Ltd., \$18,502.19; Flexible Shaft Company Limited, \$14,583.97; John Flood & Sons, Ltd., \$23,874.72; Fog Nozzle Co. of Canada, Ltd., \$56,071.46; Fontaine & Fils Ltée., \$13,817.65; Forbes and Sloat, Ltd., \$43,099.27; Ford Motor Co. of Canada, Ltd., \$148,624.43; Foreman Marine Equipment Limited, \$31,036.93; Foulis & Bennett Electric Limited, \$14,214.41; Foundation Maritime, Ltd., \$460,175.31; Fraser Valley Milk Producers' Association, \$17,306.59; B. Freed Ltd., \$29,419; Frontenac Dairy Ltd., \$14,066.99; Fruehauf Trailer Company of Canada Ltd., \$20,306.12; Fry-Cadbury, Ltd., \$46,353.04; Furness, Withy & Co., Ltd., \$41,361.63.

Gainers, Ltd., \$20,575.32; Gale Brothers Ltd., \$54,014; Gamble-Robinson Ltd., \$12,445.63; Gardner Equipment Co. Limited, \$21,190.12; Garlock Packing Co. of Canada, Ltd., \$13,459.77; Geldart's Dairies Ltd., \$12,484.71; General Coal Co., \$69,040.49; General Construction Company, Limited, \$10,416.65; General Engineering Co. (Canada), Ltd., \$813,867.97; General Motors Products of Canada, Ltd., \$54,645.46; General Plastics Limited, \$10,251.25; General Steel Wares, Ltd., \$314,569.70; The Georgian Bay Fruit Growers, Ltd., \$12,047.53; Gilson Manufacturing Co., Ltd., \$35,308.76; Glovers-Craft Reg'd., \$21,370; The Gold Glove Works, \$30,295.30; The Goldsmiths' Co. of Canada, Ltd., \$12,576.83; George C. Goodfellow, \$24,471.86; The B. F. Goodrich Rubber Co. of Canada Ltd., \$35,194.78; The Goodyear Tire & Rubber Co., Ltd., \$70,877.41; Gordon & Belyea, Ltd., \$20,282.53; Gordon Boat Works, \$16,482.33; Gourock Ropes and Canvas, Ltd., \$39,877.49; Grand Trunk Pacific Development Co., Ltd., \$53,764.95; Gray-Bonney Tool Co., Ltd., \$31,219.35; The Great Western Garment Co., Ltd., \$19,294.80; Greavette Boats, Ltd., \$21,594.34; Greenfield Tap & Die Corporation of Canada, Ltd., \$20,555.13; B. Greening Wire Co., Ltd., \$81,529.63; Grew Boats, Ltd., \$429,515.34; Grinnell Co. of Canada, Ltd., \$14,106.91; Grover Mills, Ltd., \$79,530.63; Guilfords, Limited, \$69,279.92; Gunn Garment Limited, \$17,228.10; The Gurney Foundry Company, Limited, \$44,405.09; Gutta Percha and Rubber, Ltd., \$590,517.32.

Haliburton & White, Ltd., \$52,201.25; City of Halifax, \$89,701.66; Halifax Shipyards Ltd., \$5,013,877.83; Hall-Scott Motor Car Co., \$52,880.62; The Hallicrafters Co., \$22,619.03; Halliday, Dube Lumber Co., \$19,156.78; Hamilton Bridge Co., Ltd., \$134,278.57; Hamilton Bridge and Steel Fabricators Ltd., \$13,706; City of Hamilton, \$20,983.25; The Hamilton Uniform Cap Company Limited, \$11,420.05; Hammant Steel Car and Engineering Works, \$15,840.76; T. W. Hand Fireworks Co., Limited, \$100,678.86; Harley-Kay, Ltd., \$54,186.65; Hart Battery Co., Ltd., \$31,865.53; Hartford Investment Corp., \$100,233.73; Hartt Boot & Shoe Co., Ltd., \$13,400; A. Harvey & Co., Ltd., \$70,747.69; Harvey & Co., Ltd., \$158,063.54; Hawley Products Canada Limited, \$13,475.80; Hayes Steel Products, Ltd., \$10,365.59; Heaps Engineering Co., (1940), Ltd., \$19,492.27; H. E. Heighton & Son, \$28,463.63; Kenneth Hemsworth, \$12,388.94; Heroux Industries, Ltd., \$182,234.49; F. S. B. Heward & Co., Ltd., \$19,828.84; Hillis & Son, Ltd., \$35,712.34; Hogan Lumber Co., \$48,573; The Holden Co., Ltd., \$15,763.62; S. S. Holden Ltd., \$133,419; George E. Holder & Son, \$10,357.48; Hollett Sons & Co., Ltd., \$12,785.58; Hollup Corporation, Ltd., \$15,497.62; Horton Steel Works, Ltd., \$221,294.96; The Horwood Lumber Co., Ltd., \$71,177.78; Hudson's Bay Co., \$11,761.67; Hull Iron & Steel Foundries Ltd., \$14,437.09; Hunter Boats, \$181,909.32; Hydro-Quebec, \$14,380.91.

Ideal Upholstering Co., Ltd., \$23,917.02; Imperial Oil, Ltd., \$10,103,830.70; Imperial Tobacco Sales Company of Canada, Limited, \$30,661.03; Industrial Engineering Co., Ltd., \$17,246.46; Industrial Shipping Co., Ltd., \$36,115.39; John Inglis Co., Ltd., \$3,849,436.97; Intercolonial Coal Co., Ltd., \$52,650.81; International Automatic Electric Corporation, \$13,731.72; International Business Machines Co., Ltd., \$48,266.17; International Harvester Co. of Canada, Ltd., \$11,968.37; International Paints (Canada), Ltd., \$103,969.82; International Resistance Co., Ltd., \$15,689.82; Irving Oil Co., Ltd., \$76,436.22; R. Grandy Irwin, \$60,569.97; Island Farms Co-operative Association, \$16,258.90; Island Industries, Ltd., \$183,236.19.

James Brothers, Ltd., \$165,856.78; Jenkins Bros. Ltd., \$18,616.32; F. Jeune & Brother, Ltd., \$15,476.08; Eugene Jinchereau, \$21,169; Job Brothers & Co., Ltd., \$65,920.75; W. J. Johnston, \$26,697.18; Joliette Steel, Ltd., \$35,335.63; A. J. Jones, \$30,942.18; Jones Tent & Awning Ltd., \$40,903.21.

Kaufman Rubber Co., Ltd., \$17,063.74; Julius Kayser & Co., Ltd., \$28,048.59; James R. Kearney Corp. of Canada, Ltd., \$11,310.05; Keating Sons Ltd., \$132,412.05; Kellogg Co. of Canada, Ltd., \$32,682.70; Kelly, Douglas & Co., Ltd., \$30,233.83; Kelvin Bottomley and Baird (Canada) Ltd., \$17,330.04; William Kennedy and Sons, Ltd., \$152,497.19; Kenwood Mills Ltd., \$387,444.64; Kermath Manufacturing Co. of Canada Ltd., \$256,534.16; Kettle Valley Packers Ltd., \$14,033.93; Kewaunee Shipbuilding & Engineering Corp., \$495,991.50; Walter Kidde Co. of Canada, Ltd., \$43,874.72; A. E. Kierstead Ltd., \$13,970.25; Kingham-Gillespie Coal Co., \$46,327.87; King's College, Halifax, N.S., \$22,500; Kingsley Companies, \$38,443.50; Kingston Shipbuilding Co., Ltd., \$21,186.84; Kirk Coal Co. Victoria Ltd., \$31,428.84; Knitters Ltd., \$47,050.56; Kondu Manufacturing Co., Ltd., \$161,846.41; W. A. Kribs Co., Ltd., \$23,139.98.

L. & S. Electric Manufacturing Ltd., \$13,843.28; F. X. Lachance, \$29,004.40; Lachance and Tanguay Reg'd., \$14,850; LaFrance Fire Engine & Foamite, Ltd., \$80,765.73; Laiterie Maskoutaine Enrg., \$48,177.44; Lake of the Woods Milling Co., Ltd., \$15,555.62; Lakeside Milling Company Limited, \$10,732.54; Gerard Lapointe, \$18,552.13; Laporte-Hudon-Hebert, Ltée., \$15,169.17; Larsen & Shaw, Limited, \$10,041.57; Thomas Lawson & Sons, \$37,289.19; LeBlanc Shipbuilding Co., Ltd., \$399,427.64; John Leckie, Co., Ltd., \$43,020.05; The Arthur S. Leitch Co., Ltd., \$14,534.57; Leland Electric, Canada Limited, \$32,719.79; Leonard Bros., Ltd., \$16,872.69; A. C. Leslie & Co., Ltd., \$24,139.67; Lewis & Co., \$15,601.96; Libby, McNeill & Libby of Canada, Ltd., \$480,581.01; Harold N. Lightfoot Co., \$53,928.56; Edward Lipsett Ltd., \$24,789.10; David Lord, \$13,089.45; The Lufkin Rule Co. of Canada, Ltd., \$12,130.01; Lunenburg Foundry Co., Limited, \$981,154.47; Lynn, McLeod Engineering Supplies, Limited, \$71,913.06; Lytle Engineering Specialties Limited, \$37,569.

Kenneth MacAlpine & Son, \$36,232.65; Mac-Craft Co., Ltd., \$344,962.74; MacCulloch & Co., Ltd., \$21,240.05; R. K. MacDonald, \$34,340.82; MacDonalds-Consolidated Ltd., \$17,712.60; MacFarlane-Lefavre Ltd., \$59,151.27; J. V. MacPherson, Ltd., \$17,054.71; Mainguy Ltd., \$26,211.85; Maitland Charts, \$24,851.03; W. A. Maling Co., Ltd., \$11,134.91; W. H. Malkin & Co., Ltd., \$16,067.91; Manitoba Bridge & Iron Works Ltd., \$21,782.06; Manning Equipment, Ltd., \$96,238.18; Manton Brothers Limited, \$26,410.31; Maple Leaf Milling Co., Ltd., \$18,146.72; Mareleo, Limited, \$51,139.30; Marien-Wilson Ltd., \$43,228.48; Marine Agencies, Ltd., \$63,531.01; Marine Industries, Ltd., \$177,263.51; Maritime Accessories, Ltd., \$74,297; Maritime Coal, Railway & Power Co., Ltd., \$15,342.72; Maritime-National Fish, Ltd., \$18,333.26; Maritime Paper Products Ltd., \$30,303.38; Maritime Telegraph and Telephone Co., Ltd., \$140,493.18; Marshall-Wells Co., Ltd., \$30,718.31; Marwell Construction Co., Ltd., \$30,050.94; S. G. Mason, \$54,084.15; Mason's Limited, \$18,830.26; J. Matlin Ltd., \$15,988.60; E. J. Maxwell, Ltd., \$37,467.87; McArthur Chemical Co., Limited, \$15,308.18; McCall & Company, \$28,860; McColl-Frontenac Oil Co., Ltd., \$41,948.56; McDonell Metal Mfg. Co., Ltd., \$30,850; McGavin Bakeries, Ltd., \$32,132.36; A. McGillivray Chemicals Limited, \$19,649.87; McKenzie Barge & Derrick Co., \$259,916.85; McKinnon Columbus Chain, Ltd., \$47,514.38; Donald McKinnon & Sons, \$21,138.54; McKinnon Industries, Ltd., \$55,862.17; D. K. McLaren, Ltd., \$10,551.24; McLennan, McFeely and Prior, Ltd., \$26,057.72; M. H. McManus, Ltd., \$28,712.30; J. Earl McQueen, \$14,219.77; Meakins & Sons, Ltd., \$39,882.25; Melbourne Merchandising, Ltd., \$186,630.83; Mercury Mills, Ltd., \$61,421.24; Mersey Paper Co., Ltd., \$1,388,089.70; Metal Industries, Ltd., \$23,528.16; Midland Boat Works, \$492,745.82; Midland Shipyards, Ltd., \$78,191.84; Midland Woollen Mills, Ltd., \$37,802.80; Mile End Fruit Exchange Inc., \$17,806.64; John Millen and Son, Ltd., \$101,273.12; Mine Safety Appliances Co. of Canada, Ltd., \$178,977.30; The Miner Rubber Company Limited, \$16,948.67; Minett-Shields, Ltd., \$35,377.40; Mitchell & Currie, \$33,776.24; The Robert Mitchell Co., Ltd., \$88,018.41; Modern City Dairy, \$50,887.91; Modern Motor Sales Limited, \$28,253.47; Modern Tool Works Limited, \$14,623.88; Mongeau & Robert Cie Ltée., \$15,857.49; Montreal Cotton & Wool Waste Co., Ltd., \$16,316; Montreal Dry Docks, Ltd., \$1,442,027.54; Montreal Forged Products Ltd., \$16,592.32; Montreal Locomotive Works, Ltd., \$11,028.35; Montreal Shipping Co., Ltd., \$111,440.31; Montreal Suspenders & Umbrellas, Ltd., \$40,962.18; Herbert Morris Crane & Hoist Co., Ltd., \$54,101.79; James Morrison Brass Manufacturing Co., Ltd., \$60,668.49; Morrow Screw & Nut Co., Ltd., \$49,887.17; Morton Engineering & Dry Dock Co., Ltd., \$10,296.50; Mumford, Medland Ltd., \$16,403.92; Municipal Spraying & Contracting, Limited, \$146,016.55; A. H. Murray & Co., Ltd., \$11,222.23; Mussens Canada Ltd., \$13,338.19.

National Electric Refrigerator, Ltd., \$73,272.78; National Grocers Co., Ltd., \$32,204.51; National Hat Manufacturing Co., \$71,305.71; National Paving & Construction Company Limited, \$51,805; National-Union Radio Corporation, \$20,914.49; Neon Products of Canada Ltd., \$1,218,534.06 (\$73,111.23); Nerlich & Company, \$10,379.78; New Brunswick Electric Power Commission, \$18,487.69; New Brunswick Telephone Co., Ltd., \$12,976.79; University of New Brunswick, \$24,297.50; New Method Laundries, Ltd., \$18,150.48; New York Central Railroad Co., \$32,477.28; Newcastle Shipbuilding Co., Ltd., \$366,632.82; Newfoundland Butter Co., Ltd., \$124,999.91; Newfoundland Canada Steamships, Ltd., \$22,917.24; Newfoundland Dockyard, \$22,807.96; Government of Newfoundland, \$13,520.54; Newfoundland Light & Power Co., Ltd., \$113,674.21; Newfoundland Railway, \$181,130.27; S. H. Newman Co., Ltd., \$17,503.23; Niagara Glen Products Ltd., \$18,489.09; R. H. Nichols, \$27,125.85; Nicholson File Co., \$10,919.24; Nickerson and Crease, Ltd., \$14,587.80; Charles Niedner's Sons, \$92,132.06; Norse Boat & Ski Co., \$23,014.76; North Sydney Marine Railway Co., Ltd., \$14,972.40; North Van Ship Repairs, Ltd., \$28,945.44; Northern British Columbia Power Co., Ltd., \$35,458.38; Northern Construction Co. and J. W. Stewart Ltd., \$266,508.23; Northern Electric Co., Ltd., \$1,097,403.25; The Northern Shirt Co., Ltd., \$54,425.88; Northern Tool & Gauge Ltd., \$166,101.60; Nova Scotia Construction Company, Ltd., \$36,533.70; Nova Scotia Light and Power Co., Ltd., \$388,125.26; The Nova Scotia Power Commission, \$75,993.19.

Ogilvie Flour Mills Co., \$16,666.82; Old Sydney Collieries, Ltd., \$122,933.97; A. T. O'Leary & Co., \$220,752.43; The Ontario Construction Co., Limited, \$12,895.65; The Ontario Hughes-Owens Co., Ltd., \$1,205,343.20.

Pacific Coast Packers Ltd., \$10,401.62; Pacific Furniture Manufacturing Co., \$10,912.06; Pacific Meat Co., Ltd., \$21,019.24; Page-Hersey Tubes, Ltd., \$82,050.50; Pall Mall Specialties, \$19,244.44; Palm Dairies Ltd., \$54,704.45; Palmer and Williams Co., Ltd., \$82,026.77; Parker Fountain Pen Co., Ltd., \$30,910.50; Parkhill Bedding Co., Ltd., \$21,917.03; Payzant & King Ltd., \$37,153.96; Peacock Brothers, Ltd., \$102,992.36; The Peerless Machine & Tool Co., Ltd., \$16,836.64; Pendrith Machinery Co. Limited, \$12,365.32; Penmans, Ltd., \$77,230.15; H. M. Perry Ltd., \$12,367.73; S. H. Perry and Son, \$27,680.40; Perth Shoe Co., Ltd., \$22,357.63; Phelps Dodge Copper Products Corporation, \$46,520.02; Photostat Corporation, \$45,956.06; Pictou Foundry & Machine Co., Ltd., \$1,650,460.36; Piercey Supplies, Ltd., \$123,511.54; Pilkington Brothers (Canada) Ltd., \$19,340.75; Howard W. Pillow, \$20,000; Walter Pinaud's Yacht Yard, \$113,001.26; Pioneer Fruit and Vegetable Co., Ltd., \$27,199.27; Poole Construction Co., Ltd., \$125,995.64; Port Arthur Shipbuilding Co., Ltd., \$36,609.84; The Port Carling Boat Works, Limited, \$457,056.83; Port Colborne Forgings, Ltd., \$14,681.12; Port Hawkesbury Marine Railway Co., Ltd., \$13,673.95; J. P. Porter & Sons Ltd., \$62,601.92; Powell Anchor and Chain Co.,

\$55,770.33; Powell River Co., Ltd., \$30,259.26; Power & Mine Supply Co., Limited, \$27,563.77; Pratt & Whitney of Canada, \$11,388.75; Preston Springs Sanatorium, Limited, \$13,750; Principal Hat and Cap Manufacturing Co., \$13,053.43; The Procter & Gamble Co. of Canada, Ltd., \$10,092.91; Provincial Oils Ltd., \$50,899.71; Pushie's Machine Shop, \$90,473.39; Pyrene Manufacturing Co. of Canada Ltd., \$206,508.41.

Quaker Oats Co. of Canada Ltd., \$20,979.80; Quebec Shipyards Ltd., \$38,562.24; Quebec Stitchdown Shoe, \$12,150.

R C A Victor Co., Ltd., \$941,325.15; Racon Electric Co. Inc., \$10,745.92; Stanley S. Rafuse, \$57,061.14; Railway & Power Engineering Corporation, Ltd., \$54,275.47; W. Rankin, \$16,665.51; Raytheon Production Corporation, \$109,880.14; The Reardon Glass and Paint Co., \$10,499.17; Regina Industries Limited, \$24,594.73; George G. Reid, \$18,033.73; Reliance Gear Works Limited, \$17,569.22; Reliance Motor & Machine Works Limited, \$13,785.77; Remington Rand Limited, \$101,881.56; Renfrew Electric & Refrigerator Co., Limited, \$845,988.67; Research Enterprises, Ltd., \$2,495,958.18; Cliff Richardson Boat Works, \$46,020.83; The Richardson Construction Co., \$10,865.87; Richmond Hosiery, Ltd., \$21,909.44; The John Ritchie Co., Ltd., \$75,413.50; Robb Engineering Works, Limited, \$38,047.36; Joseph Robb & Co., Ltd., \$19,860.12; The Robbins & Myers Co. of Canada Limited, \$59,526.96; The James Robertson Co'y, Limited, \$11,824.83; P. L. Robertson Manufacturing Co., Ltd., \$17,358.47; Thomas Robertson and Co., Ltd., \$20,704.70; Wm. Robertson and Son Ltd., \$31,538.94; Robin Hood Flour Mills, Ltd., \$15,004.78; Robin, Jones & Whitman, Limited, \$19,413.65; Rogers Majestic, Ltd., \$684,055.70; Rogers-Rayman Industries, \$98,098.64; The Roofers Supply Co., Ltd., \$13,926.19; Frank Ross Construction Ltd., \$12,961.60; Ross and Macdonald Inc., \$10,371.43; Ross Norman Shipping Company, Ltd., \$45,538.33; Royal Fruit Co., Ltd., \$32,362.56; Rubberset Co., Ltd., \$10,744.69; Ruby Co., \$12,542.09; Rudel Machinery Co., Ltd., \$42,273.71; Rudolph Novelty Co., \$56,224.30; Russel Brothers Ltd., \$1,067,293.01; Russel-Hipwell Engines Limited, \$81,040.37; Richard & B. A. Ryan Ltd., \$10,379.76; Ryan-Wilson Co., Ltd., \$26,046.59; T. E. Ryder Machinery Co., \$14,947.71.

S & G Clothing Co., Ltd., \$21,153.15; Safety Supply Company, \$10,793.47; City of St. Hyacinthe, \$70,108.61; City of Saint John, \$14,864.08; Saint John Dry Dock & Shipbuilding Co., Ltd., \$698,686; Saint John Iron Works, Ltd., \$23,668.12; Saint John Machine Shop, Ltd., \$60,520.44; City of St. John's (Newfoundland), \$14,186.62; St. Johns Silk Co., Ltd., \$14,214.28; St. Joseph's College, \$29,795.26; The St. Lawrence Flour Mills Co., \$20,988.82; Saint Lawrence Rubber Company, Limited, \$65,618.25; St. Lawrence Starch Sales Co., Limited, \$17,516.29; J. U. Ste. Marie, \$24,100.41; Roy H. Salter, \$11,105.96; Sandbach Parker & Co., Ltd., \$112,319.42; Sangamo Co., Ltd., \$383,351.99; Saunders Howell Co., \$41,014.20; Sawler Bros., \$11,423.10; Sawyer Massey, Ltd., \$135,126.50; Schooner Outfitting Co., Ltd., \$57,562.59; W. H. Schwartz & Sons, Ltd., \$92,986.52; Scott Clothing Co., Limited, \$166,142.30; William Scully, Ltd., \$23,737.43; Seythes & Co., Ltd., \$29,302.73; R. B. Seeton & Co., Ltd., \$31,052.32; Semco Instruments, Ltd., \$85,849; Sensitive Research Instrument Company, \$15,955.96; Seth Thomas Clocks, \$17,054.38; Service Garment Co., Ltd., \$24,615.07; Shaw Steamship Co., Ltd., \$37,608.43; Shelburne Shipbuilders, Limited, \$55,796.85; Shell Oil Co. of Canada Ltd., \$485,281.70; Sherbrooke Machineries Ltd., \$31,145.29; Sherwin-Williams Co. of Canada, Ltd., \$145,295.70; Shiff & Company Inc., \$482,269.65; E. H. Shockley, \$232,228.92; Silver's Agencies Ltd., \$202,698.28; Simmons, Ltd., \$39,916.34; T. S. Simms & Co., Ltd., \$55,798.23; The Robert Simpson Co., Ltd., \$33,016.27; Sincennes-McNaughton Line Ltd., \$11,294.41; Singer Sewing Machine Co., \$11,402.97; The T. Sisman Shoe Co., Ltd., \$19,852.77; A. P. Slade (Victoria) Ltd., \$83,941.33; Slade & Stewart Limited, \$11,401.54; N. Slater Co., Ltd., \$28,052.31; The Slater Shoe Co., Ltd., \$64,153.75; The Slingsby Mfg. Co., Ltd., \$122,047.35; Small Arms Ltd., \$52,494.55; Small Electric Motors (Canada) Ltd., \$463,848.81; Smart Brothers, Ltd., \$12,821.29; Smith Brokerage Co., Ltd., \$10,894.11; Smith Brothers and Wilson Ltd., \$20,182.40; E. D. Smith & Sons, Ltd., \$14,424.58; Sam Smith Model Knitting Co., Ltd., \$15,125; The Solex Co., Ltd., \$40,512; Sorel Industries Ltd., \$2,811,776.24; Southern Canada Power Co., Ltd., \$30,997.24; Sovereign Potters Ltd., \$41,396.98; Spartan of Canada Ltd., \$181,061.55; W. M. Stairs Son and Morrow Ltd., \$198,776.11; Standard Brands, Ltd., \$21,885.57; Standard Construction Co., \$83,202.62; Standard Oil Co. of British Columbia, Ltd., \$130,206.88; Standard Paving Maritime, Ltd., \$208,266.87; The Stanley Tool Co. of Canada Ltd., \$30,755.34; The Stanley Works of Canada, Ltd., \$13,283.57; Star Shipyards (Mercer's), Ltd., \$802,286.75; R. P. & W. F. Starr Co., Ltd., \$12,333.95; Stauffer-Dobbie, Ltd., \$11,885.17; Frederick Stearns & Co. of Canada, Ltd., \$10,378.67; The Steel Co. of Canada, Ltd., \$74,595.43; Steers, Limited, \$101,549; Stephens-Adamson Mfg. Co. of Canada, Limited, \$13,919.32; J. W. Stephen's, Ltd., \$27,784.84; E. S. Stephenson & Co., Ltd., \$14,366.73; Sterling Cloak Co., Ltd., \$79,338.40; Sterling Engine Co., \$115,853.83; G. F. Sterne & Sons, Ltd., \$15,030.28; B. D. Stevens, \$35,002.38; Bruce Stewart & Co., Ltd., \$404,394.20; Stewart Construction Co., Ltd., \$203,889.19 (\$667.64); Stewart-Warner-Alemite Corp. of Canada Ltd., \$156,242.55; Submarine Signal Company, \$26,998.24; M. Sullivan & Son Ltd., \$10,144; W. B. Sullivan Construction, Limited, \$70,415.30; Sully Brass Foundry, Limited, \$28,132.62; Superior Electric, Ltd., \$20,070.22; Sutton-Horsley Co., Ltd., \$18,451.24; Swift Canadian Co., Ltd., \$2,354,999.22; The Sydney Engineering & Dry Dock Co., Limited, \$437,580.34; Sydney Foundry & Machine Works, \$48,881.64; Sylvania Electric Products Inc., \$21,358.11.

L. Gordon Tarlton Limited, \$217,351.23; Taylor Instrument Companies of Canada Ltd., \$32,298.89; J. J. Taylor & Sons, Ltd., \$402,749.22; Tetrault Shoe, Ltd., \$11,250; Thibault et Fils, \$19,462.85; Pierre Thibault, \$69,908.92; Thompson Bros. Machinery Co., Ltd., \$2,187,048.33; S. C. Thompson & Sons, \$19,061.98; Thomson Groceries, Ltd., \$10,278.83; Thorp Hambrook Co., \$29,234.25; Tip Top Tailors, Ltd., \$52,959.45; John Tobin & Co., Ltd., \$23,841.13; Toilet Laundries, Ltd., \$15,192.39; R. F. Tolson, \$43,981.52; Toronto Carpet Manufacturing Co., \$15,494.03; The Corporation of the City of Toronto, \$11,669.07; Toronto General Trusts Corporation, \$29,000; The Toronto Iron Works, Limited, \$57,967.19; Toronto Shipbuilding Company Limited, \$34,020.54; The University of Toronto, \$16,869.95; Tower Canadian Ltd., \$108,614.24; Trans-Canada Air Lines, \$96,417.49; Trenton Industries Limited, \$102,510.05; Trio Shirt Mfg. Registered, \$48,365.42; J. Spencer Turner Co., Ltd., \$159,386.50.

Union Oil Co. of Canada, Ltd., \$32,900.86; Union Steamships, Ltd., \$24,670.45; Union Twist Drill Co., \$46,792.31; United Cannery Ltd., \$23,622.62; United Fruit Companies of Nova Scotia, Ltd., \$24,590.46; United States Government, \$18,011,607.92; United Towns Electric Co., Ltd., \$24,106.16; Universal Steel Works, Ltd., \$33,280.56.

City of Vancouver, \$50,862.49; Vancouver Island Coals, Ltd., \$19,984.71; Vancouver Shipyards, Ltd., \$652,019.71; Vapour Proof Products Limited, \$56,928.49; T. M. Vaughan, Ltd., \$46,186.52; Raoul Vennat, Enrg., \$19,121.91; The Corporation of the City of Victoria, \$28,811.19; Victoria Machinery Depot Co., \$49,821.37; Victoria Motor Boat & Repair Works Co., Ltd., \$103,807.89; Victoria Paper & Twine Co., Ltd., \$30,478.12; Vivian Diesels and Munitions Limited, \$68,001.88; Vivian Engine Works, Ltd., \$73,157.41; Vulcan Iron Works, Ltd., \$45,207.40.

The Wabi Iron Works, Ltd., \$119,977.01; Wagstaffe Ltd., \$39,892.90; Walker & Hall, \$42,790.95; War Assets Corporation Limited, \$42,122.41; Wartime Shipbuilding Limited, \$278,260.36; Len J. Washer Limited, \$13,484.26; Watson Jack & Co., Ltd., \$18,285.51; A. E. Watts, Ltd., \$35,886.17; Hugh D. Weagle, \$28,493.01; J. & R. Weir, Limited, \$137,516.41; W. C. Wells, \$360,116.48; West End Cannery, \$11,743.36; Western Canada Flour Mills Co., Limited, \$13,239; Western Radio Service Co., \$119,875.23; Western Steel Products Corporation Limited, \$52,065.52; The Western Union Telegraph Co., \$92,630.18; G. A. Westhaver & Son, \$10,677.56; W. C. Wetmore, Ltd., \$13,391.86; George Henry Wheaton, \$39,318.14; Whites Hardware Limited, \$15,137.65; Whitfield Engineering Ltd., \$27,371.82; Willard Storage Battery Company of Canada Ltd., \$15,863.67; Willet Fruit Co., Ltd., \$49,782.71; The A. R. Williams Machinery Co., \$46,193.95; Williams, Trerise and Williams Ltd., \$46,442.58; Williams-Trow Knitting Co., \$12,718.19; Williams & Wilson, Ltd., \$217,345.43; J. Fred Williamson, Ltd., \$218,215.90; Wilsil, Ltd., \$371,950.24; T. & M. Winter, Ltd., \$13,983.73; G. H. Wood & Co., Ltd., \$40,934.50; Woods Mfg. Co., Ltd., \$64,743.78; Wrights Canadian Ropes, Ltd., \$245,322.66.

The Yale & Towne Mfg. Co., \$31,756.66; Yarmouth Creamery, Ltd., \$34,214.41; Yarmouth Fruit Co., \$89,606.93; Yarmouth Ice Cream and Dairy Co., Ltd., \$19,366.19; Yarrows, Ltd., \$92,118.57; York Knitting Mills, Ltd., \$64,351.19; York Trading, Ltd., \$21,933.55.

Zephyr Looms & Textiles Ltd., \$37,145.01.

Comparative Statement of Accounts Receivable

	March 31, 1945	March 31, 1944
Current Year	2,951,026 93	874,879 21
Previous Years—Collectable	119,976 16	49,910 59
—Uncollectable	5,103 63	870 94
Total.....	<u>\$3,076,106 72</u>	<u>\$ 925,660 74</u>

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1944	Receipts	Disbursements	Dr. Balance Mar. 31, 1945
<i>To United Kingdom and Other Governments—</i>				
General Advances to:				
Australia .....(Cr.)	441 08	1,724 23	2,127 63	(Cr.) 37 68
Belgium	39 84	45 85	56 36	50 35
French Committee of National Liberation	2,153 46	294,100 90	356,940 10	64,992 66
Greece	9,512 00	655 36	4,944 55	13,801 19
India		2,881 47	3,146 83	265 36
Netherlands	2,258 32	4,767 90	6,601 58	4,092 00
Newfoundland	22,709 77	25,428 29	3,207 43	488 91
New Zealand	1,379 41	66,012 02	65,924 27	1,291 66
Norway	157,670 38	34,964 44	217,096 40	339,802 34
Poland	1,278 54		655 00	(Cr.) 623 54
South Africa .....(Cr.)	18 95			(Cr.) 18 95
Union of Socialist Soviet Republics.....	124,763 21	209,493 91	131,507 13	46,776 43
United Kingdom	15,674,858 51	15,434,391 86	17,744,752 10	17,985,218 75
United States of America.....	862,907 36	650,266 58	652,084 05	864,724 83
Yugoslavia		555 23	5,602 31	5,047 08
	<u>\$16,856,513 69</u>	<u>\$16,725,288 04</u>	<u>\$19,194,645 74</u>	<u>\$19,325,871 39</u>

Disbursements are for naval stores, provisions, fuel, fuel oil and repairs to ships, and are made on behalf of the Governments named under authority of Section 3, War Appropriation Act, 1944, and Orders in Council. Receipts are payments for material and services supplied.

[9] Floating Debt

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Outstanding Cheques and Warrants—</i>				
Outstanding Imprest Account Cheques—Naval...		\$ 1,652 05	\$ 17 51	\$ 1,634 54

At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited to this account. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Miscellaneous—</i>				
A British Admiralty Widows, Orphans and Old Age Pensions	365 16	448 82	17 29	796 69
B Royal Canadian Navy Benevolent Fund....	5,375 21	34,112 45	24,273 80	15,213 86
C Naval Service—Special Construction Account	96,237 57	113,640 00	138,598 56	71,279 01
D Naval Estates, Present War.....	2,931 32	110,001 58	54,266 70	58,666 20
E Deductions—Naval Officers—Prisoners of War	4,970 00	3,766 56	607 92	8,128 64
F Royal Canadian Naval College Trust Fund..	795 20	6,460 45	4,718 50	2,537 15
G H.M.S. <i>Dominion</i> Prize Fund.....	3 05	80 50	80 00	3 55
	<u>\$ 110,677 51</u>	<u>\$ 268,510 36</u>	<u>\$ 222,562 77</u>	<u>\$ 156,625 10</u>

- A Receipts are sums deducted from the pay of ratings of the Royal Navy who are on loan to the Canadian Navy and disbursements are quarterly payments to the British Admiralty under loan agreement.
- B The establishment of this fund was authorized by P.C. 42/10672 of November 23, 1942, for the purpose of providing assistance to personnel of the Royal Canadian Navy who may be in distress before and after discharge and to the needy dependents of deceased ex-members of the Naval Services. The fund is made up of donations from the canteens and messes of Royal Canadian Naval Ships and Establishments and other sources, and includes the residue of the Naval Prize Fund (1914-1918) which was transferred under the authority of P.C. 133/1950 of March 13, 1943.
- C Receipts in this account represent a contribution of \$113,640 from Y.M.C.A. War Services for constructing a recreation building at Avalon Barracks, St. John's, Newfoundland. Disbursements represent payments to various contractors for constructing recreational centres at Point Edward Naval Base, Sydney, N.S., Avalon Barracks, St. John's, Newfoundland, and Annapolis Royal, N.S.
- D The closing balance represents moneys, realized from the estates of deceased naval officers and ratings, awaiting distribution to those entitled to them.
- E Receipts are deductions from the pay of officers of the Royal Canadian Navy who are prisoners of war to offset payments which may be made to them by an enemy power. Deductions are made monthly from officers up to the rank of Sub-Lieutenant at the rate of \$30 and at the rate of \$40 from those of higher rank. The liability is to detaining powers at the close of hostilities.
- F This account records transactions relating to deposits by cadets to finance essential personal expenses as required by College regulations.
- G A fund, originally raised by subscription in Canada, for providing gunnery prizes for H.M.S. *Dominion*, has been transferred to the Department for the purpose of providing prizes for efficiency in gunnery and torpedo in the Royal Canadian Navy.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
Pay-list Deductions	\$ 2,175 00	\$ 3,521,503 80	\$ 251,471 70	\$ 3,272,207 10

Deductions for War Savings Certificates and Victory Loan Bonds from the salaries of certain employees of the Department, not paid by Central Pay Office, and from the pay and allowances of Naval personnel are credited to these accounts pending transmittal to the department or agency concerned.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
A Unclaimed Cheques Suspense—Naval.....	3,186 80	2,025 15	2,057 70	3,154 25
B Naval Service Headquarters Canteen.....	8,313 87	3,038 05	4,991 66	6,360 26
C Loan Subscribers in Default—Naval.....	233 94	1,064 53	645 95	652 52
D National Defence Suspense—Naval.....	24 81	7,984 95	7,275 46	734 30
E Unclaimed Drafts Suspense—Naval.....		11 18		11 18
Mutual Aid—British Admiralty Technical Mission		18,307 86	18,307 86	
	<u>\$ 11,759 42</u>	<u>\$ 32,431 72</u>	<u>\$ 33,278 63</u>	<u>\$ 10,912 51</u>

- A All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue, are credited to this account.
- B All receipts and disbursements in connection with the operation of the canteen are recorded in this account.
- C P.C. 2769 of April 6, 1943, authorized the Minister of Finance to enter into arrangements with chartered banks to handle, through bank branches, payroll deduction purchases of Victory Loan Bonds by certain employees, who are not paid through the Central Pay Office. This account reflects the incomplete subscriptions, under this plan, of employees who have left the Government service, and have not, as yet, applied for the amounts due them.
- D Receipts which cannot be allocated immediately are credited to this account pending further advice which will enable the credits to be made to the effective accounts.
- E Certain remittances received by Receiver General drafts are credited to this account pending advice which will enable the credits to be made to the effective accounts.

1944-45
PUBLIC ACCOUNTS

PART II
NB

DEPARTMENT OF NATIONAL DEFENCE
AIR SERVICES

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF NATIONAL DEFENCE

AIR SERVICES

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:	
Ordinary.	9,834 19
War.	1,259,455,861 03
	<u>\$1,259,465,695 22</u>

Revenues—

[8b] Consolidated Deficit Account:	
Ordinary.	309,049 83
Special Receipts.	24,441,801 51
	<u>\$ 24,750,851 34</u>

Receipts and Disbursements—Open Accounts

[3] Loans and Advances.	85,760,288 03	[9] Floating Debt.	1 75
		[10] Deposit and Trust Accounts.	1,856,173 08
		[12] Deferred Credits.	8,635,347 60
		[13] Sundry Suspense Accounts.	521,456 81
	<u>\$ 85,760,288 03</u>		<u>\$ 11,012,979 24</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page NB—25.

REVENUES

Comparative Summary

	1944-45	1943-44
Ordinary Revenue—		
Premium, Discount and Exchange.	*	466 62
A Miscellaneous	309,049 83	263,837 54
Total Ordinary.	309,049 83	264,304 16
Special Receipts—		
B Refunds of Previous Years' War Expenditures.	20,980,943 38	12,910,102 52
C Miscellaneous War Revenues.	3,460,858 13	706,612 00
Grand Total.	<u>\$24,750,851 34</u>	<u>\$13,881,018 68</u>

*Included in Miscellaneous.

Details

Ordinary Revenue—		
A	Miscellaneous.....	309,049 83
Special Receipts—		
B	Refunds of Previous Years' War Expenditures: British Air Ministry dependents' allowance and assigned pay refunds, \$4,404.08; miscellaneous, \$20,976,539.30.....	20,980,943 38
Included in the above are amounts totalling \$7,985,186.77 received from the Governments of the United States, the United Kingdom and other government departments for materials and equipment supplied; and an amount of \$3,096,975 paid by the New Zealand Government representing certain liabilities due under the terms of the agreements governing its participation in the British Commonwealth Air Training Plan No. 1. The remainder was comprised chiefly of refunds on contracts after cost audit and proceeds from the sale of materials and supplies purchased from war allotments.		
C	Miscellaneous War Revenues: Hay and wood cutting privileges, \$588; rental of properties, \$46,664.54; condemned stores, \$84.56; firewood, \$173,971.05; refuse, \$8,043.91; scrap metal, \$22,154.04; quarters and rations, \$195,676.74; Air Cadet clothing, \$96,534.43; landing and storage fees, \$200; rental of stores and equipment, \$21,921.82; rental of ground and hangar space, \$225; commission from pay telephones, \$36,398.30; laundry service, \$122,539.18; hospitalization fees charged civilian employees cared for in R.C.A.F. hospitals, \$32,939.84; barrack damage, \$668.67; miscellaneous interest and premiums, \$8,703.40; revenue received for mail carried by the R.C.A.F. transatlantic air mail service, \$452,643.90; equipment and supplies furnished other government departments, \$2,001,505.91; equipment supplied to the Governments of the United Kingdom and the United States, \$239,394.84.....	3,460,858 13
Grand Total.....		\$24,750,851.34

Certified correct.

B. G. McINTYRE,
Comptroller of the Treasury.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
NB-3	Stat.	Salary of Minister, Salaries Act, c. 182, R.S., and Department of National Defence Act, c. 136, R.S. as amended.	7,228 47	7,228 47	10,000 00
NB-3	Stat.	Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	1,445 72	1,445 72	2,000 00
SUPERANNUATION AND RETIREMENT BENEFITS					
NB-4	Stat.	Gratuities to families of deceased employees—Civil Service Act, c. 22, R.S.	1,160 00	1,160 00	450 00
		Total Ordinary.....	9,834 19	9,834 19	12,450 00
		Allotted from the War Appropriation (Details on page NB-4)	1,260,168,000 00	1,259,455,861 03	930,665,807 03
NB-4		Grand Total.....	\$1,260,177,834 19	\$1,259,465,695 22	\$ 930,678,257 03

Salary of Minister, Salaries Act, c. 182, R.S., and Department of National Defence Act, c. 136, R.S., as amended.....\$ 7,228 47
 Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....\$ 1,445 72

Hon. C. G. Power was paid salary of \$6,583.31 and motor car allowance of \$1,316.69 from April 1 to November 27, 1944, inclusive; Hon. Colin Gibson received salary of \$645.16 and motor car allowance of \$129.03 for the period March 8 to March 31, 1945.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 1,160 00

WAR

War Allotments and Expenditures

See Page	Allotments 1944-45	Expenditures 1944-45	Total Expenditures to date
CURRENT			
NB-7 Departmental Administration.....	103,000 00	102,743 93	461,084 06
NB-7 Overseas War Establishment.....	759,070,000 00	759,069,687 27	1,185,318,442 73
NB-9 Western Hemisphere Operations.....	228,653,000 00	227,941,624 83	955,050,014 55
NB-12 British Commonwealth Air Training Plan No. 2.	272,342,000 00	272,341,805 00	824,768,482 89
Total Current.....	1,260,168,000 00	1,259,455,861 03	2,965,598,024 23
*Non-current Allotments.....			421,504,854 28
			3,387,102,878 51
Less total Refunds to Previous Years' War Ex- penditures and Miscellaneous War Revenues, to date.....			44,210,331 52
	<u>\$1,260,168,000 00</u>	<u>\$1,259,455,861 03</u>	<u>\$3,342,892,546 99</u>

*The details of these Allotments will be found in Public Accounts of previous years.

General Comments

The four war allotments listed above provided for all Royal Canadian Air Force expenditures during the fiscal year. A more complete description of these allotments as well as details of expenditures is given further on in this section.

Procurement of Supplies and Equipment.—The Department of Munitions and Supply purchases all supplies and equipment except that acquired by local purchase authority granted to various R.C.A.F. officials.

During the year the practice of making purchases from private contractors in the United States on a prepayment basis was discontinued with certain exceptions. Generally speaking, after July 28, 1944, normal accounting procedure was in vogue, with payments being made on proof of delivery; however, a small number of these advance payments, made in previous fiscal years, remain outstanding and these are being gradually liquidated as deliveries are completed.

Certain supplies available only in the United States were purchased from the United States Government through the Office of Lend Lease Administration. Purchases of this nature are known as Canpay requisitions, which are submitted by the Department of Munitions and Supply to the various procurement divisions of the United States Government. Payment of such purchases was to be made monthly against actual shipments; however, due to difficulties which developed in obtaining proper documentation, substantial deliveries were received for which payment has not yet been made. Pending receipt of such documentation, advances totalling \$144,609,765.26 were made to the Treasurer of the United States to apply against Canpay purchases, of which the sum of \$39,159,501.30 was advanced during the present fiscal year. At the close of 1944-45, the balance of such advances to be accounted for was \$64,761,196.39.

Equipment and supplies, chiefly aircraft, engines and aero gasoline in considerable quantities were furnished either directly or indirectly by or on behalf of the Government of the United Kingdom, as contributions in kind for use in the British Commonwealth Air Training Plan. The value placed on such contributions in the fiscal year, \$136,411,563.49 is credited against the liability of the United Kingdom in respect of their share of the cost of the Training Plan.

Overhaul and Repair of Aircraft and Equipment.—During the year, the major portion of overhaul and repair of the Royal Canadian Air Force equipment was carried out by civil contractors under cost plus contracts with the Crown. The policy at present is to perform such work, as far as possible, at the R.C.A.F. Repair Depots and, as a result, a number of contracts have been terminated or are in the process of termination. Progress claims submitted by the contractors do not always indicate to which allotment the expenditures should be charged, but an interim distribution has been made and, as cost audits of contractors' accounts are completed, a redistribution will if necessary, be made to the proper accounts.

Overhaul and repair work is also carried out on behalf of No. 45 (Atlantic Transport) Group (R.A.F.), Royal Norwegian Air Force, United States Army Air Force and United States Navy Air Force. As the charges for such work become known, the Governments are billed in the usual manner.

A list of contractors and suppliers receiving \$10,000 or over appears further on in this section.

Pay and Allowances.—Particulars of rates of pay and main allowances in effect as at March 31, 1945, are as follows:

Officers	Per diem rates of Pay		Women's Division	Per diem rates of Pay	
	General List*	Medical		Standard	Tradesmen
Air Commodore.....	\$ 19 00	\$ 17 00	Wing Officer.....	\$ 8 00	
Group Captain.....	15 00	13 00	Squadron Officer.....	6 20	
Wing Commander.....	12 00	11 00	Flight Officer.....	5 20	
Squadron Leader.....	9 75	9 25	Section Officer.....	4 00	
Flight Lieutenant.....	8 50	7 50	Assistant Section Officer....	3 40	
Flying Officer.....	7 00	5 00	Warrant Officer, Class 1....	3 35	\$3 60—4 10
Pilot Officer.....	6 25	4 25	Warrant Officer, Class 2....	2 50	2 75—3 25
Other Ranks		Tradesmen	Flight Sergeant.....	2 00	2 25—2 75
Warrant Officer, Class 1....	\$ 4 20	\$4 45—4 95	Sergeant.....	1 75	2 00—2 50
Warrant Officer, Class 2....	3 10	3 35—3 85	Corporal.....	1 35	1 60—2 10
Flight Sergeant.....	2 50	2 75—3 25	Leading Aircraftwoman....	1 20	1 45—1 95
Sergeant.....	2 20	2 45—2 95	Aircraftwoman, Class 1....	1 10	1 35—1 85
Corporal.....	1 70	1 95—2 45	Aircraftwoman, Class 2....	1 05	1 30—1 80
Leading Aircraftman.....	1 50	1 75—2 25			
Aircraftman, Class 1.....	1 40	1 65—2 15			
Aircraftman, Class 2.....	1 30	1 55—2 05			
Boy.....	70				

* Officers on the non-flying list receive \$2 per day less.

Staff rates of pay for classified appointments of officers range from \$6 to \$24 per day.

The following officers were paid consolidated per annum rates: Chief of the Air Staff, \$10,000; Air Attaché, Washington, \$8,500.

A special rate of \$29 per day was authorized by P.C. 1/94, January 6, 1944, for the Air Officer Commanding-in-Chief Overseas. This officer also receives an entertainment allowance of \$150 per month.

Special Group Pay: Airmen mustered to the Special Group are paid daily rates ranging from \$3.20 for Sergeant Air Gunners to \$5.70 for Pilots, Navigators, Air Observers and Air Bombers holding the rank of Warrant Officer, Class 1.

Flying Pay: Officers on the non-flying list are paid \$2 for each day of flying in the course of duty except when flights are in licensed commercial aircraft. Those who are undergoing aircrew training receive \$2 per day for that part of their training which involves continuous flying. Airmen and other ranks receive 75 cents per day. Airman pilots and observers not on special rates receive \$1 per day flying pay, while air gunners receive 75 cents.

Command Pay: Officers, except those of air rank or in receipt of special rates, in command of (a) operational or training units of 200 or over or (b) non-operational units of 500 or over receive \$1 per day in addition to ordinary pay.

Adjutant's Pay: Officers appointed as adjutants receive 50 cents per day in addition to pay of rank.

Headquarters Pay: Officers appointed to positions on the establishment of Air Force Headquarters, or of a Command or group headquarters, receive additional pay of 50 cents per day.

Medical (Nursing Service) Branch: Officers of this branch are entitled to the pay and allowances prescribed for the equivalent ranks of male officers of the non-flying list. A Nursing Sister detailed as Assistant to a Matron, or as a Nursing Sister-in-Charge of 100 or more beds in a casualty clearing station or hospital, may receive additional pay of 50 cents per day.

Personnel of the R.C.A.F. regular force who were appointed or enlisted prior to January 1, 1940, may retain the pay and allowances of their rank in issue at September 30, 1940, until such time as by promotion or a change in status, Active Service rates become more beneficial. All R.C.A.F. (Regular) officers have elected Active Service rates of pay. The number of airmen who are still in receipt of R.C.A.F. (Regular) rates of pay is insignificant in relation to the total strength of the Force, and, therefore, regular rates of pay and allowances are omitted.

Subsistence Allowances: Officers and airmen serving in Canada receive \$1.70 and \$1.25 per day, respectively, in lieu of quarters and rations. Special rates are applicable at isolated points and in other countries.

Assigned Pay: An airman or airwoman on whose account dependents' allowance is issuable must make a qualifying monthly assignment of not less than fifteen days' pay of rank to the recipient. An officer must assign five days' pay of rank per month if dependents' allowance is issuable to a parent, brother or sister, but is required to make an assignment to a wife or to children only if a compulsory assignment is ordered for reason of inadequate financial provision by the officer. Such compulsory assignments must not exceed fifteen days' pay of rank or one hundred dollars per month, whichever is lower.

The following is considered as fifteen days' pay of rank for award of dependents' allowance:—Airmen: Warrant Officer, Class 1, \$60; Warrant Officer, Class 2, \$45; Flight Sergeant and Sergeant, \$35; Corporal and Leading Aircraftman, \$23; Aircraftman, Class 1 and Class 2, \$20; Boy, \$10; Airwomen: Warrant Officer, Class 1, \$50; Warrant Officer, Class 2, \$35; Flight Sergeant, \$30; Sergeant, \$25; Corporal, \$20; Ranks below Corporal, \$15.

If dependents' allowance is issuable to a parent, brother or sister of an airman, as well as to his wife or children, an additional five days' pay of rank must be assigned.

The maximum monthly assignment is twenty days' pay of rank, except assignments by prisoners of war and assignments for certain authorized purposes.

Dependents' Allowances: Awards of allowances are in such amounts as decided by the Dependents' Allowance Board, but not exceeding maximum monthly allowances as follows:

- (a) For a wife or a dependent female relative responsible for the care and management of a home for the dependent children of: an officer above the rank of Squadron Leader, \$62.20; Squadron Leader, \$57.20; Flight Lieutenant, \$52.20; Flying Officer and Pilot Officer, \$47.20; Warrant Officer, Class 1, \$42.20; all other ranks, \$37.20.
- (b) For a dependent son to the age of 16 years and for a dependent daughter to the age of 17 years and, if such child is following and is making satisfactory progress in a course of instruction approved by the Board, an allowance may be paid until such child reaches his or her nineteenth birthday; also for a dependent son or daughter of any age who is unable owing to physical or mental infirmity to provide for his or her own maintenance:—\$13.92 per month for the first such child; \$12 for the second; \$10 for the third; \$8 for the fourth, fifth and sixth.

If there is no wife nor dependent female relative responsible for the care of the children: \$20 per month for each dependent child, not exceeding in total \$50 for three children; \$60 for four, \$70 for five or \$80 for six.

- (c) For a dependent relative who may qualify within the regulations: \$30 for such dependent of an officer above the rank of Squadron Leader and \$25 in respect of other officers and other ranks. Dependents' allowance may be paid on behalf of a member of the R.C.A.F. (Women's Division) to a dependent relative at the rates and under conditions mentioned in this paragraph.

Dependents' allowance is not payable to the wife of an officer or airman who marries subsequent to appointment or enlistment until such officer or airman has completed six months' continuous service. Wives of officers and airmen who themselves are appointed or enlisted in the Defence Forces of Canada are entitled to dependents' allowance, so long as the total of their pay and such dependents' allowance does not exceed \$2,100 per annum.

Outfit Allowances: An allowance of \$250 is granted to officers, warrant officers, class 1, and nursing sisters to provide themselves with the necessary uniform and equipment. It was increased from \$150 on January 19, 1944, but the increase was not made retroactive. An officer who formerly held the rank of warrant officer, class 1, and previously received an outfit allowance of \$150 is entitled to a further allowance of \$100, and if he previously received \$250 to a further allowance of \$25. In cases where officers and warrant officers, class 1, of the R.C.A.F. (Women's Division), or officers of the Medical (Nursing Service) Branch, are permitted to resign for reasons other than ill-health and have not completed six months' service, they are required to refund a proportion of outfit allowances, determined by length of service. Warrant officers, class 2, non-commissioned officers and aircraftwomen of the R.C.A.F. (Women's Division) receive, upon enlistment, an underclothing allowance of \$15, and a quarterly allowance of \$3, thereafter, for the purpose of replenishments.

Civilian Clothing Allowance: An officer or airman, on cessation of active service, is entitled to a clothing allowance of \$100 for the purpose of providing himself with civilian clothing.

Under authority of P.C. 6422, August 12, 1944, the Department of National Defence assumed responsibility for the costs of sea transportation and transportation in Canada to designated places of residence for wives and other dependents of members of these services who married while serving outside of Canada on active service.

Authority was granted by P.C. 64/505, January 24, 1945, for the provision of medical attention and hospitalization to dependents of members and former members of the armed forces, who are being transported at the cost of the Government of Canada, in cases of emergency during the inland journey to their future homes in and beyond Canada; when the journey of such dependents is in or through the United States of America, authority is granted for payment in United States funds of standard rates for meals on trains.

The R.C.A.F. (University Air Squadrons) and the R.C.A.F. (Air Cadets) were authorized as further components of the Royal Canadian Air Force by P.C. 2983, May 13, 1942, and P.C. 1/3004, April 22, 1943, respectively.

Officers and airmen in the R.C.A.F. (U.A.S.) may draw pay up to a maximum of forty-five days, under certain conditions, at the following per diem rates: Wing Commander, \$8; Squadron Leader, \$6.50; Flight Lieutenant, \$5.50; Flying Officer, \$4; Pilot Officer, \$3; Warrant Officer, Class 2, \$2.60; Flight Sergeant, \$2.50; Sergeant, \$2.25; Corporal, \$1.75; Leading Aircraftman, \$1.50; Aircraftman, Class 1, \$1.45; Aircraftman, Class 2, \$1.30.

An officer of the R.C.A.F. (A.C.) is entitled to pay for a maximum of fifty-five days in any one year under certain conditions. Rates of pay are as follows: Wing Commander, \$7.70; Squadron Leader, \$6.50; Flight Lieutenant, \$5.20; Flying Officer, \$3.60; Pilot Officer, \$3.

An officer of the R.C.A.F. (U.A.S.) or the R.C.A.F. (A.C.) is entitled to an outfit allowance of \$150; but is not eligible to have issued to him, or on his behalf, dependents' allowance, flying pay or rehabilitation grant.

In addition to the allowances set out in the foregoing, personnel attached to the R.A.F. or serving overseas with the R.C.A.F. outside the United Kingdom are entitled to other financial benefits, the amounts of which are dependent upon the area in which the personnel are serving.

Allotment: Departmental Administration.....	103,000 00
Expenditures.....	\$ 102,743 93

A distribution of expenditures follows:

Salaries and wages.....	91,109 80
Transportation.....	11,634 13
	\$ 102,743 93

Salaries and travelling expenses of civilian employees on the staffs of the Minister, the Deputy Minister and others associated with them, were paid from this allotment.

As of March 31, 1945, there were 39 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates include war duties supplements where applicable, but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks. H. F. Gordon, Deputy Minister, \$8,000; J. A. Sharpe, Assistant Deputy Minister, \$6,000; H. S. Athey, \$3,120 (July 1); *N. C. Allen, \$5,500; J. L. Apedaile, \$6,500; W. Begin, \$3,000 (Mar. 13); C. F. Bennett, \$2,520; *P. S. Conroy, \$5,260; I. Gough, \$4,080 (Mar. 31); W. J. Gough, \$3,600 (Mar. 1); F. P. Gutelius, \$4,100; *R. F. McDonald, \$3,600; A. C. Wooley, \$3,600.

A. C. Woolley received living allowance of \$180 per annum.

Travelling expenses of \$300 or over were paid to: Hon. C. G. Power, \$1,887.53; H. F. Gordon, \$1,217.93; W. J. Gough, \$575.99; F. P. Gutelius, \$1,634.26.

The following, serving without salary, received actual living and travelling expenses of \$300 or over: S. L. De Carteret, \$794.84; H. G. Norman, \$3,029.16.

Allotment: Overseas War Establishment.....	759,070,000 00
Expenditures.....	\$759,069,687 27

A distribution of expenditures follows:

A Personnel Costs.....	109,504,014 26
B Construction, Maintenance and Operating Expenses of Properties.....	517,233 31
C Overseas Squadrons.....	647,931,025 00
D Equipment and Supplies.....	518,186 49
E Aircraft including Maintenance.....	474,054 38
F Sundries.....	125,173 83
	\$759,069,687 27

This allotment provided for all expenses of the Royal Canadian Air Force Overseas Headquarters, Royal Canadian Air Force Overseas Squadrons and certain ancillary formations; and for pay, dependents' allowances and certain other allowances and expenses of R.C.A.F. personnel serving with the Royal Air Force.

A Personnel costs comprise:

Salaries and wages, \$171,182.10, paid to civilian employees at R.C.A.F. Overseas Headquarters.

Pay and Allowances, \$106,190,147.46, includes pay issued to personnel, \$57,610,737.11; assigned pay, \$29,500,436.01; dependents' allowances, \$17,969,782.95; outfit allowances, \$1,101,545.13; rehabilitation grants, \$7,646.26. Details of rates of pay and allowances are shown under General Comments.

Transportation, \$3,018,954.50, consists mainly of ocean transportation of R.C.A.F. personnel and travelling expenses of service personnel and civilians attached to Overseas Headquarters.

Laundry, \$11,806.72; medical services, \$17,990.52; rations, \$93,932.96.

B This expenditure consisted chiefly of operating expenses, including rentals, heat, light, water, and char services at properties occupied by the R.C.A.F. overseas administrative staff. An amount of \$43,944.04 was paid for construction of the R.C.A.F. wing at East Grimstead Hospital, England.

C This is comprised of payments made to the Government of the United Kingdom in respect of the following:

Royal Canadian Air Force Overseas Squadrons, \$412,609.968, covering maintenance and initial capital costs for equipment of the R.C.A.F. Overseas Squadrons and certain ancillary units.

With the exception of pay and dependents' allowances, all maintenance costs are included herein. These are comprised mainly of: aircraft wastage—replacement of destroyed, missing and certain other aircraft; rentals of accommodation—hangars, workshops, stores, operational buildings, etc.; personnel services—rations, barrack accommodation, sick quarters, etc.; aviation fuel and oil; bombs and ammunition; transportation; station administration and miscellaneous items.

Capital charges include the cost of aircraft required for the initial equipment and immediate reserve for squadrons established during the year, together with the cost of unit equipment. Also included is difference between the total cost of new types of aircraft and the original capital cost of the aircraft replaced on re-equipment of squadrons during the fiscal year. Aircraft and unit equipment so acquired become the property of Canada. Other facilities of a capital nature, such as aerodromes and buildings, are provided by the United Kingdom on an annual rental basis and expenditures in connection therewith are included as maintenance charges.

Costs in respect of ancillary units have been incurred chiefly in connection with the operation of the Personnel Reception Centre, Bournemouth; the Personnel Disposal Centre, Warrington; and No. 6 Bomber Group Headquarters.

Payments, at capitation rates, have also been made under this heading for clothing supplied by the R.A.F. to R.C.A.F. airmen serving in the United Kingdom and elsewhere overseas.

Monthly payments are made to the United Kingdom based upon the estimated cost of the foregoing. The basis of computation and the elements of cost included therein are reviewed by responsible R.C.A.F. officials in the United Kingdom and financial adjustments are arranged when necessary.

Charges are billed quarterly by the United Kingdom Air Ministry as an accounting for the monthly payments. Under this arrangement, a total of \$728,974,205 has been paid since July, 1943, of which \$418,885,442 remained to be accounted for at the close of the fiscal year.

The large increase in expenditures under this heading as compared with the previous fiscal year is attributable to the establishment of additional squadrons and the introduction of heavier aircraft.

Reserve Stores and Pipe Line Supplies (\$100,000,000): Expenditure represents a provisional payment to the United Kingdom in respect of Canada's share of the cost of reserve stores and pipe line supplies required to maintain Royal Canadian Air Force Overseas Squadrons. As at July 31, 1944, Canada's liability in connection with the foregoing was estimated to be approximately \$125,000,000, after excluding, by tentative agreement, such items as equipment held by contractors at works and repair establishments on embodiment or contract loan, and food, coal, gas and oil.

Due to many factors which complicate the problem of determining a fair basis of final settlement, this provisional payment was authorized. It is proposed to defer the question of final settlement until the end of hostilities, when Canada's liability can be more accurately assessed. Provisional payments will be taken into account when the amount of the final settlement has been agreed upon.

Advanced training, \$134,000,000: Provisional payments totalling this amount were made to the United Kingdom applicable to the cost of advanced air training in the United Kingdom of all aircrew personnel required for service in Royal Canadian Air Force Overseas Squadrons. The cost for the period April 1, 1943, to March 31, 1945, is estimated at \$160,000,000, and, when a formal claim is submitted, all provisional payments will be taken into account.

No. 162 Bomber and Reconnaissance Squadron, \$1,321,057: This amount represents the total of provisional payments made during the fiscal year to the United Kingdom for supplies and services in connection with the operation of this squadron in Iceland. Operations consisted of anti-submarine patrol activities in the North Atlantic area and were carried out from the Royal Air Force Station, Reykjavik. Charges are reviewed by responsible R.C.A.F. officers and provisional payments will be taken into account when formal claims are submitted by the United Kingdom Air Ministry.

D F Cost of miscellaneous equipment and supplies, mechanical transport, printing and stationery and communication services at Overseas Headquarters.

E This includes cost and maintenance of transport aircraft for use of Royal Canadian Air Force Headquarters Overseas.

Allotment: Western Hemisphere Operations.....	228,653,000 00
Expenditures.....	\$227,941,624 83

A distribution of expenditures follows:

Salaries and Wages.....	4,985,019 30
Transportation.....	8,353,317 21
A Pay and Allowances.....	73,861,366 48
B Operating Expenses of Properties.....	4,477,219 39
C Construction and Maintenance.....	19,001,660 95
D Aircraft—including maintenance.....	68,980,543 02
Equipment and Supplies—	
Clothing and Necessaries.....	1,071,766 09
Mechanical Transport Vehicles and Marine Craft—including operating costs.....	3,327,961 51
Bombs and Ammunition.....	2,545,818 59
Barrack Stores.....	340,021 65
Wireless Equipment.....	13,218,051 15
Photographic Equipment.....	209,219 80
Aero Gasoline and Oil.....	15,082,075 41
Printing and Stationery.....	759,339 85
Miscellaneous Stores.....	3,587,207 64
E R.C.A.F. Air Cadets.....	590,411 70
F Communication Services.....	1,580,927 41
Rations.....	4,966,215 91
G Sundries.....	1,003,481 77

\$227,941,624 83

This allotment provided for expenditures in respect of all R.C.A.F. units and formations engaged in connection with defensive operations in the Western Hemisphere, including coastal patrol and convoy protection duties off the Atlantic and Pacific coasts and flying control and maintenance of the Northwest Staging Route. In April, 1943, authority for embodiment of units of the Air Cadet Corps as a component of the R.C.A.F. was granted by P.C. 1/3004 of April 22, 1943. Certain training and administrative expenses of the R.C.A.F. Air Cadets and forty-five per cent of expenditures of Air Force Headquarters were paid from this account.

Salaries and wages are those of civilian employees whose duties were connected with Western Hemisphere Operations of the R.C.A.F. with the exception of those engaged in construction work, whose salaries and wages were charged under Construction and Maintenance.

As of March 31, 1945, there were 3,254 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over, on that date or at date of separation, are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Beatson, R. D. (Nov. 12) ..	\$ 2,460 00		Clarkson, G. W. (Dec. 1)	2,400 00	
Beeching, T. A. G. (Nov. 15).....	2,400 00		Creighton, C. S. (Oct. 1)...	2,820 00	
Berg, A. J.....	2,400 00	\$ 384 35	Crookston, J. Mc. C.....	2,520 00	
*Bering-Liisberg, H. G.....	2,820 00	676 44	*Crossley, W. E.....	2,820 00	682 52
Blacklock, M. T. (Jan. 6) ..	2,620 00		Cuthbertson, W. B.....	2,700 00	
Boswell, R. K.....	2,520 00		Davies, R. L.	2,400 00	818 38
Botterill, T. C. (July 13) ..	2,820 00		*Dilworth, H. M.....	3,300 00	3,126 87
Bourne, J. F.....	2,820 00	1,086 77	*Donaldson, W. A.....	3,300 00	778 19
Bowlin, D. C. (May 1)...	2,820 00		Edgett, C. S. (Sept. 9)	2,400 00	
Braggins, W. P. (Nov. 9) ..	3,600 00	1,931 06	English, A. G. (Apr. 15)...	3,000 00	
Bray, J. P.....	2,700 00	805 43	Ferguson, A. W. (Aug. 1)	3,300 00	983 84
*Brewer, D. J. (June 1) ..	2,820 00		Fleming, J. H.	2,520 00	
Brown, F. T. (Nov. 1)....	3,600 00	481 54	*Fownes, F. J.....	3,600 00	1,322 71
Bunyard, R. G.....	2,520 00		Gear, W.....	2,520 00	
*Campbell, D. C. (Apr. 12)	2,400 00		*Gilbert, F. A.....	2,820 00	951 34
Cassidy, H. L.....	2,520 00		Gillespie, C. C.....	3,420 00	
Charleson, J. L. (Sept. 30).	2,820 00		*Godfrey, W. R.....	2,820 00	811 40
*Chilleott, G. T.....	3,900 00	1,398 95	Gourlay, R. M. (Nov. 25) ..	2,820 00	
Clark, F. W. G.....	3,600 00		Graham, A. G. (Jan. 20)...	3,060 00	
Clarke, F.....	2,460 00		Grant, M. G.....	2,400 00	
			Greenlees, A. H.....	3,300 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Greenwood, A. H.	2,520 00		Melanson, J. E.	3,600 00	616 17
Gregory, C. G.	3,600 00		Mill, J. G.	2,820 00	
Hamersley, H. A. J.	3,300 00	987 94	Minaker, M. E. (Feb. 11) ..	2,820 00	
Harding, W. A.	2,400 00		Muir, J. F.	2,880 00	
*Hargreaves, W. T.	2,820 00	1,087 54	Myers, L. (Oct. 1)	2,800 00	
Harrington, B. L.	2,520 00		Nichols, J. S.	2,400 00	
Hawkins, F. (July 9)	3,600 00		Noble, C. A.	2,700 00	
Heaney, C. J.	2,400 00		*Nunn, H. W.	2,820 00	486 66
Holdsworth, W.	2,820 00	1,480 71	O'Connell, E. R.	2,520 00	
Hopper, A. B.	4,000 00		Pollard, A. C. (Aug. 13)	2,820 00	
Howard, E.	2,520 00		Proctor, F. R. H. (Sept. 23) ..	3,900 00	
*Howes, G. E.	2,820 00		Prokopy, P. J.	2,400 00	651 22
*Hughson, H. G.	2,820 00	1,020 43	Rathbone, K. C. (Mar. 1) ..	2,600 00	1,392 66
Hurt, H. A. (Aug. 22)	2,400 00		Rattenberg, D. J. (Dec. 9) ..	2,400 00	
Isherwood, J. (June 29)	2,820 00		Reiffenstein, J. C.	2,820 00	402 00
Jordan, H. S.	2,640 00	673 25	Rolston, J. M. (July 1)	2,820 00	
*Jupp, E. H.	3,600 00	486 51	Ross, R. F.	2,520 00	
Keighley, W. C.	2,820 00		Scott, A. D.	2,820 00	
*Keith, H. P.	3,900 00	668 22	*Scott, J. D.	2,820 00	412 80
Keith, L. S.	3,600 00	2,019 22	Sears, J. E. (Apr. 29) ...	2,820 00	
Kelly, O. G.	3,300 00		Sharp, F. M.	2,820 00	
Kinne, E.	2,460 00		Silverthorn, H. F.	2,820 00	345 77
Knight, A. R.	3,060 00		Simms, C. E.	3,300 00	491 68
Lake, N. H. J. (Sept. 1)	2,820 00	1,090 09	Slater, J. C. (Apr. 1)	2,700 00	
La Marque, E. C. W.	2,820 00		*Smail, F. H. (June 1) ...	3,300 00	
Lawrence, G. E. G.	2,520 00		Smedley, F.	2,400 00	
Leavitt, W. R.	3,000 00		Smith, F. W.	2,520 00	
*Lillico, R. S. B.	2,820 00	848 75	Stanton, N. J.	2,820 00	770 00
Linington, F. W.	2,400 00		*Stephenson, R. J.	2,820 00	1,991 86
Lynch, C. V.	2,820 00		Stratton, V. D. S.	3,600 00	
*MacDonald, W. C.	2,820 00		Swannell, F. (June 1)	2,820 00	
MacDougal, K. J.			*Tait, T. W.	3,600 00	803 93
(Nov. 16)	2,400 00		Thompson, J. W. (Oct. 1) ..	3,060 00	304 85
MacIver, S. M.	2,820 00	767 00	Tobey, L. R. A.	2,820 00	591 50
MacKay, W. D.	2,400 00		Ward, A.	2,580 00	
MacKenzie, J. A. (Dec. 18) ..	2,820 00		Ward, T.	3,900 00	2,262 26
MacLean, H. H.	2,400 00		Wheeler, H. V. G.	2,820 00	772 30
Malcolm, J.	2,520 00		Wiles, G. A.	2,400 00	
*Manzer, R. W.	2,820 00	926 85	*Wilson, James.	2,820 00	3,107 46
Margach, G. M. (Mar. 21) ..	2,820 00	550 80	Wootton, C. F.	2,820 00	
Martin, K. W.	3,180 00		Workman, W. (Dec. 1)	2,820 00	
McClary, N. H.	3,600 00	374 17	Yould, J. O.	2,700 00	
McFadgen, H. C.	2,400 00		*Young, U.	3,840 00	804 68
McKinney, J. H.	3,000 00		*Yuill, J. L.	3,300 00	1,616 86

The following employees receiving salaries at annual rates of \$2,400 or over, or who were on loan from various companies, were receiving living allowances as of March 31, 1945, at rates listed: R. G. Bunyard, \$50 per month; F. Clarke, \$20 per month; A. B. Hopper, \$5 per day; H. S. Jordan, \$30 per month; A. R. Knight, \$620 per year; W. R. Leavitt, \$50 per month; J. H. McKinney, \$50 per month; J. E. Melanson, \$1.70 per day; H. F. Silverthorn, \$65 per month.

The following employees whose salary rates were under \$2,400 on that date or whose salaries were paid from other accounts, were paid travelling expenses (exclusive of cost of transportation warrants) of \$300 or over: H. W. Adcock, \$706.50; G. Ahern, \$406.36; A. Amos, \$564.10; E. Bannister, \$320.55; J. M. Bavin, \$305; C. S. W. Bawell, \$583.18; R. C. Bell, (included under War Allowment, British Commonwealth Air Training Plan No. 2); A. H. Benson, \$392.75; F. L. Bentley, \$580.13; A. O. Bernhard, \$2,147.89; R. P. Berry, \$361.10; W. A. Binion, \$308; R. L. Black, \$633.10; F. M. Blackwell, \$466.30; G. C. Bourne, \$2,549.77; C. D. Boyd, \$409; P. A. Bradford, \$433.50; C. G. Brunnel, \$498.69; H. Brunner, \$672.30; P. Burwell, \$561.90; H. G. Bush, \$327.70; R. H. Byers, \$880.58; L. A. Caisie, \$382.70; R. Carey, \$352.50; H. T. Carroll, \$334.25; D. Carty, \$1,035.60; F. B. Chettleburgh, \$316.65; E. D. Clarke, \$383.27; J. H. Connolly, \$634.70; F. J. Cook, \$378; L. M. Cook, \$497.25; J. Crapelle, \$676.35; R. J. Crossley, \$354.90; M. E. Crouston, \$569.40; D. Curry, \$448.47; J. H. Curzon, \$353.92; J. Cutler, \$821.90; L. W. Dansereau, \$1,893.62; R. L. Davies, \$818.38; G. A. Dickson, \$349.05; A. S. Donald, \$454.63; J. H. Douglas, \$1,814.88; K. Douglas, \$930.40; C. W. Ellison, \$305.20; E. Fabbi, \$311.89; H. Ferguson, \$469.58; H. O. Ferguson, \$453.60; L. Ferguson, \$328.20; J. L. Fleming, \$494.25; F. Forster, \$399.35; R. L. Foster, \$503.25; E. P. Frelson, \$309.65; E. P. Friesen, \$468.05;

H. A. Garland, \$589.42; J. Gemmell, \$334.90; B. Germain, \$559.25; G. Gibson, \$862.72; S. H. Grist, \$322.50; J. Hamilton, \$403.69; P. Hammill, \$628.82; R. A. Hanson, \$1,203.16; W. L. Harris, \$337.50; M. Hawkins, \$500.62; T. Hermann, \$733.25; S. E. Hill, \$471.30; R. H. Hodgson, \$609.80; A. B. Holland, \$1,910.29; J. L. Hooper, \$369.82; J. T. Hornby, \$843.47; W. C. Houper, \$818.66; O. T. Howey, \$519.50; W. Irvine, \$350.35; W. H. Irvine, \$508.76; R. E. Jackson, \$514.24; F. C. Jewett, \$595.54; S. Kennedy, \$386.95; H. P. Keough, \$416.31; R. A. Key, \$460.80; N. L. S. Kilpin, \$520.20; J. A. Kitching, \$509.96; J. Knudtson, \$304.75; J. Konzuk, \$436.67; F. A. Lavery, \$493.85; W. R. Leavitt, \$4,451.95; S. A. G. Leslie, \$388.75; J. W. Lewis, \$446.60; S. T. Lewis, \$387.95; E. Litke, \$359.35; B. Longland, \$414.20; R. E. Luscher, \$601.80; D. MacDonald, \$936; E. L. MacDonald, \$532.90; J. G. MacKay, \$387.95; W. A. MacPherson, \$329.16; F. F. Mang, \$439.45; R. F. Martin, \$741.25; W. E. Mather, \$714.60; C. R. Matthews, \$374.85; H. C. McCaully, (included under War Allotment, British Commonwealth Air Training Plan No. 2); W. F. McMullon, \$1,055.92; F. W. Meredith, \$356.93; J. E. Milne, \$414.80; S. W. Milner, \$589.25; T. R. Moore, \$3,161.35; J. Moreau, \$3,817.95; R. Morrison, \$486.30; F. C. Morrow, \$354.85; L. W. Mortesen, \$500.24; E. Moscrop, \$565.80; L. R. Munroe, \$371.45; J. J. Murphy, \$537.34; G. Myrden, \$393.36; W. S. Neales, \$354.20; H. Nelson, \$932.35; C. E. Ness, \$963.67; K. Oliver, \$669.40; C. Peterson, \$513.25; S. Peterson, \$592.30; R. K. Phillips, \$394.10; L. J. Porter, \$534.14; T. B. Power, \$543.37; F. T. Proctor, \$1,010.15; R. Rayworth, \$337.35; A. S. Reed, \$419.66; J. G. Redmond, \$403.20; J. A. K. Reid, \$590; F. Richards, \$313.15; V. Richter, \$525.40; R. J. Ritchie, \$479.90; D. S. Robertson, \$378.96; R. K. Robertson, \$388.15; C. R. Ruddell, \$493.55; F. O. Ryall, \$448.75; A. J. Sandbrook, \$598.40; C. Say, \$494.98; G. L. Scott, \$319.80; P. Scott, \$332.15; F. W. Seales, \$800.29; A. E. Sharing, \$364.08; C. E. Sherwood, \$388.54; H. C. Simpson, \$557.25; G. W. Sinclair, \$413.80; W. D. G. Stratton, \$602.66; H. K. Stuart, \$451.30; W. Swanky, \$722.57; P. Temple, \$570.90; E. A. Thompson, \$433.71; D. H. Topp, \$622.87; W. D. Vallance, \$425.50; P. A. Wallace, \$315.51; R. Watson, \$340.61; C. G. Weaver, \$562.25; H. K. Wedlock, \$520.34; H. J. Wells, \$1,210.54; L. S. Westman, \$1,780.73; J. A. Whitlock, \$1,172.41; C. A. Whittet, \$690.62; T. C. Williams, \$420.90; W. A. Wilson, \$487.95.

Travelling expenses and allowances of civilian and service personnel amounted to \$5,817,093, and freight and drayage on equipment and supplies were \$2,536,224.21.

A Pay and allowances of service personnel engaged in Western Hemisphere Operations comprised: pay issued to personnel, \$35,962,451.69; assigned pay, \$19,881,624.40; dependents' allowances, \$10,506,632.23; rehabilitation grants, \$3,871,599.84; outfit allowances, \$300,035.38; civilian clothing allowances, \$3,191,064.54; miscellaneous allowances, \$147,958.40.

B Comprises expenditures for: fuel, \$3,509,993.35; light, power and water, \$770,697.36; rents, \$105,994.12; miscellaneous, \$90,534.56.

C These expenditures are classified as follows: work under contract, \$6,346,266.76; acquisition of land, \$41,303.70; aerodrome development by the Department of Transport, \$10,487,089.94; sundry building materials, \$1,090,888.06; repairs, alterations and maintenance, \$1,036,112.49.

D This amount represents the cost and maintenance of aircraft, aero engines, spares and accessories for use in Western Hemisphere Operations.

Also included in this amount are advance payments totalling \$38,850,000 authorized by P.C. 3010, April 26, 1945, made to the Government of the United States on account of equipment and supplies received or on order, such payments forming part of the total advances referred to in the General Comments.

E This amount covers the administrative and training expenses of Air Cadet Squadrons; pay and allowances of Air Cadet Officers; a grant of \$25,000 to the Air Cadet League of Canada under authority of P.C. 166/6181, August 4, 1943; grants paid under authority of P.C. 165/6181, August 4, 1943, to Air Cadet Squadrons as follows: capitation grants of 50 cents for each junior air cadet and \$1 for each senior air cadet to graduate during the year; uniform maintenance grant of \$1.25 for each uniform issued; band grant of \$2 per instrument. A nominal charge, payable in instalments, is levied for uniforms supplied.

F The major portion of this expenditure is for telephone and teletype facilities, including long distance calls, telegrams and cables, postage and post office box rentals.

G These expenditures are classified as follows: medical services, \$376,169.70; laundry, \$245,764.26; miscellaneous, \$381,547.81.

Allotment: British Commonwealth Air Training Plan No. 2	272,342,000 00
Expenditures	\$272,341,805 00

A distribution of expenditures follows:

Salaries and Wages	13,827,424 88
Transportation	15,223,060 12
A Pay and Allowances	165,190,414 44
B Operating Expenses of Properties	6,325,789 32
C Construction and Maintenance	10,478,424 08
D Aircraft—including maintenance	93,914,557 45
Equipment and Supplies	
Clothing and Necessaries	2,090,375 62
Mechanical Transport Vehicles and Marine Craft including operating costs	1,490,178 96
Bombs and Ammunition	12,864,938 87
Wireless Equipment	1,745,659 04
Photographic Equipment	10,064 23
Aero Gasoline and Oil	30,072,951 96
Printing and Stationery	967,727 00
Miscellaneous Stores	4,003,288 72
E Flying Training Contracts	18,573,862 73
Communication Services	1,231,221 21
Rations	13,171,602 29
F Sundries	2,871,119 44

Gross Canadian Expenditure, 1944-45

394,052,660 36

Certain adjustments were made through the allotment account in order that the net charges to the War Appropriation would represent Canada's share of the costs of the Plan for the period July 1, 1942, to March 31, 1945. This has been determined as follows:

Add: Gross Canadian Expenditure 1942-43

362,922,822 09

Add: Gross Canadian Expenditure 1943-44

450,815,723 96

1,207,791,206 41

Less: Non-shareable costs

109,017,275 16

Gross shareable Canadian expenditure

1,098,773,931 25

Add: The value placed on equipment, supplies, etc., furnished directly and indirectly by the Government of the United Kingdom

332,728,484 22

Gross shareable costs

1,431,502,415 47

of which Canada's share was 50 per cent or

715,751,207 73

Add: Non-shareable costs as above

109,017,275 16

824,768,482 89

Less: Net charge to the 1942-43 and 1943-44 allotments (see page LL-4, Public Accounts 1944) ..

552,426,677 89

Net charge to the 1944-45 allotment, as above

\$ 272,341,805 00

The following statement shows the status of the account of the Government of the United Kingdom as at March 31, 1945:

The Government of the United Kingdom's liability in respect of the above gross shareable costs.....	715,751,207 74
Less: Contributions in kind and other credits:	
(1) Equipment and supplies furnished directly or indirectly.....	332,320,263 34
(2) Pay and allowances of R.A.F. civilian and service personnel in the B.C.A.T.P.....	44,756,911 65
(3) Payments by and on behalf of the Government of Australia for pupil training.....	51,510,447 41
(4) Payments by and on behalf of the Government of New Zealand for pupil training.....	16,666,178 08
(5) Credit to offset overcharge made against the Government of the United Kingdom in respect of outstanding obligations of the B.C.A.T.P. No. 1....	14,845,395 68
(6) Credit allowed by Canada in respect of United States trainees who underwent training in the B.C.A.T.P. as part of the United Kingdom's quota.....	147,958 40
(7) Payments received from oil companies representing the value of crude oil supplied to them through United States lease lend sources on behalf of the United Kingdom. (To simplify accounting the oil companies were paid the full price for gasoline and oil produced from the crude oil obtained in the foregoing manner and in turn they remitted the value thereof for account of the Government of the United Kingdom).....	6,000,000 00
	<u>466,247,154 56</u>
Net United Kingdom liability as at March 31, 1945, in respect of B.C.A.T.P. No. 2 (see also under Loans and Advances—Open Accounts further on in this section).....	<u><u>\$249,504,053 18</u></u>

Under an agreement authorized by P.C. 666, June 7, 1945, adjusting the liabilities under the B.C.A.T.P. agreement of June 5, 1942, the United Kingdom Government assumed liability for a sum of Canadian dollars equivalent to fifty per cent of the total cost of the British Commonwealth Air Training Plan No. 2 for the period July 1, 1942, to March 31, 1945, less payments received by the Government of Canada from or on behalf of the Governments of Australia and New Zealand in respect of training for the period July 1, 1942, to March 31, 1945.

Under a separate agreement between the Governments of the United Kingdom, Australia, New Zealand and Canada, the Governments of Australia and New Zealand renounced all claims to residual assets of the plan and were relieved of all their liabilities in respect of plan obligations accruing and winding up costs incurred after termination as originally provided for under the B.C.A.T.P. agreement of June 5, 1942.

The Governments of Australia and New Zealand having agreed to the foregoing, the Government of Canada, on termination of the Plan Agreement, assumed liability for any obligations accruing in respect of the plan and any costs incurred in the winding-up process. In consideration of being relieved of the aforementioned liabilities, the Government of the United Kingdom agreed to forego its entitlement, as originally provided, to share in the residual assets of the plan, and accordingly the residual assets, other than defence articles supplied to the Government of the United Kingdom by the Government of the United States of America under the Lend-Lease Act, shall become the property of Canada. Provision is made, however, that the Government of Canada will make available to the Government of the United Kingdom, without cost, any equipment acquired for plan purposes and declared surplus to the requirements of the Canadian Armed Forces and junior training organizations and civil flying clubs in Canada, which is required by the Government of the United Kingdom for certain specified purposes.

It has been agreed that the total cost of B.C.A.T.P. will be arrived at by adding to the amount of total expenditures as of March 31, 1945, certain amounts not already included, and deducting therefrom certain non-shareable expenditures included therein and certain amounts in respect of assets disposed of during the training period. At the close of the fiscal year the exact amounts had not been determined.

Further details of expenditures are as follows:

Salaries and wages are those of civilians employed in connection with the B.C.A.T.P., with the exception of those engaged on construction projects, whose salaries and wages are included under C—Construction and Maintenance. A list of those receiving salaries at an annual rate of \$2,400 or over follows these comments.

Transportation includes expenses in connection with the movement of both service and civilian personnel, subsistence while travelling, \$12,283,987.35, and the transfer of stores and equipment, \$2,939,072.77. Lists of civilian employees whose travelling expenses amounted to \$300 or over follow these comments.

As of March 31, 1945, there were 8,964 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
*Adams, T. V.....	\$ 2,760 00		Carter, F. J.....	2,700 00	
*Allen, C. C.....	2,760 00		Carter, J. B.	3,120 00	
Allen, G. H.....	2,640 00		*Carther, J. R.....	2,760 00	
Allen, H. F.	3,600 00		*Chester, R. N.....	2,760 00	
*Allison, A. E.....	2,760 00		*Christie, A. S.....	2,760 00	
Anderson, W. H.....	2,520 00		Church, J. A. (Dec. 31)...	6,500 00	
Andre, K. B. (July 26)....	2,400 00	\$ 311 15	*Clare, A.	2,400 00	
Andrews, T. P.....	2,520 00		Clark, A. O.....	2,520 00	
*Archer, J. E.....	2,820 00		*Clark, W. G.....	3,240 00	1,498 86
Armstrong, E. F.....	2,820 00		Clarke, J. W. (Jan. 31)...	6,500 00	
*Arnold, F. B. D. (Feb. 1) ..	2,820 00	705 04	*Clarke, R. E. (Nov. 13) .	2,820 00	1,071 28
Austin, F. O. (Aug. 6)....	2,400 00	805 76	Clarke, R. W. (Jan. 14)...	2,820 00	
*Bailey, C. R.....	2,760 00		*Clendenning, G. L.....	2,760 00	
*Baker, H. T.....	2,760 00		*Colborne, O. L.....	2,820 00	
*Baldwin, O. L.....	2,820 00	1,657 30	*Collins, M. C.....	4,620 00	
Ballantyne, J. H. H.....	2,400 00	734 92	Connolly, H. J.....	3,900 00	
Barr, J. (Jan. 21)	2,520 00		*Connor, J. F. H. (Dec. 1) ..	2,760 00	
Bate, W. A.....	3,000 00		*Conway, J. A.....	3,240 00	
*Bates, W. W.....	2,760 00		*Cooke, E. F.....	3,900 00	1,153 05
*Beard, F. N.....	2,760 00		Cooke, F. T.....	3,000 00	
*Beatty, J. G. (Dec. 1)....	2,760 00		*Cooke, G. E. (May 6) ..	2,820 00	
Bell, J. B.....	2,520 00		Corbett, C. A.....	3,120 00	
Bell, R. C.....	2,820 00	1,482 20†	Corish, J. F.....	2,400 00	398 78
*Bemister, A. E.....	2,820 00		Corrigan, W. S. W.		
*Benedictson, B. V.....	2,760 00		(Nov. 16).....	3,120 00	
*Bevan, G. H.....	2,760 00		*Craddock, R. H.....	3,240 00	1,016 40
*Bishop, C. T.....	2,760 00		*Cross, W. E. H.....	2,760 00	
*Bishop, R. W.....	3,300 00		*Crowley, J. H.....	2,760 00	
*Black, C. G.....	2,760 00		Crumpler, C. A.....	3,600 00	
Black, R. L.....	2,820 00	333 82	*Cunnington, W. R. (Jan. 7)	2,760 00	
*Blackhall, J. M.....	2,760 00		Curtis, T.	2,400 00	
Blacklock, M. T.....	2,520 00		*Curzon, J. H.....	3,900 00	1,308 19
*Bocking, J.....	2,760 00		*Cuthbert, S. R.....	2,820 00	1,730 69
*Bodie, G. F. (June 22) ..	2,820 00		Dales, J. A.....	2,700 00	
Bodley, F. C. (Apr. 18)....	2,820 00		*Davies, D. M.....	2,760 00	
Border, A. C.....	2,820 00		Davis, F. L.....	3,600 00	
*Boyd, D. W.....	2,760 00		Day, A. V. (Apr. 30).....	2,940 00	
*Bragg, J. G.....	2,760 00		*Dean, N. S.....	2,760 00	
Bramley, J. (Sept. 9) ...	3,120 00	541 91	*Dearborn, H. G.....	3,240 00	
*Break, G. F.....	2,760 00		*Delisle, S. E.....	2,760 00	
*Brewer, H. J.....	2,760 00		*Denison, P. J.....	2,760 00	
*Brickman, E. A.....	2,760 00		Denton, W. G.....	2,400 00	
Brinacomb, A. K.....	2,760 00		*Deroches, A. J.....	2,760 00	
*Brining, N. R. (Dec. 2)....	2,760 00		Devore, S.....	3,000 00	
Brocklebank, M. (May 1) ..	7,000 00		*Dexter, E. H. V.....	2,760 00	
Brodeur, J. P. (Dec. 16)...	2,820 00	320 90	*Dexter, R. V.....	3,240 00	
*Brooks, E. A.....	2,400 00		*Dickin, H. J. E.....	2,760 00	
Brown, G. M. (Nov. 11)...	5,830 00	1,903 52	Dickson, J. R. (Oct. 31)...	3,360 00	
Brunel, C. G. (July 31)....	2,820 00	521 62	Doe, W.	2,640 00	
*Bryan, A. E. (June 12) .	2,400 00		*Donald, A. S.....	3,900 00	1,186 02
Brydon, A. McK. (Jan. 1) ..	2,940 00		Donald, J. G.....	2,520 00	
Bucher, R. J. (Jan. 1)....	2,760 00		*Doyle, J. A.....	2,760 00	
*Burbridge, F. E.....	2,760 00		Drouyn, H.	2,460 00	
*Burford, E. R.....	2,760 00		Duff, D. A.....	2,820 00	
Burren, N. H.....	2,400 00		Dugas, J. E. A. (Dec. 1)...	2,580 00	
Burt, E.	2,520 00		Duncan, C.	2,400 00	302 52
*Busche, G. M.....	2,760 00		Edwards, A. G.....	2,520 00	
Bushlen, H. E. (Aug. 13) ..	2,940 00		Egar, R. L. (May 1).....	2,400 00	
*Butterill, R. D.....	3,240 00		*Ehly, L. J. (June 5).....	2,820 00	311 67
Byrne, M. J.....	2,400 00		*Einarsson, E.	3,240 00	
Cafley, R. M.....	2,400 00		*Elliot, T. A.....	2,760 00	
*Cameron, H. D.....	3,240 00		*Else, E. M.....	2,760 00	
Cameron, J. D. (Mar. 31) ..	2,820 00		*Etherington, W. K.....	2,760 00	
*Capelle, H. G.....	2,760 00		Evans, W. F. (Dec. 31)....	3,400 00	496 08
*Carriere, S. A.....	2,520 00		*Farquhar, A. S.....	3,300 00	964 95

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
*Ferguson, R. B.....	2,760 00		Huntley, E. S. (May 1)....	3,120 00	
Filkin, H. W.....	2,400 00		*Ingall, A. F.....	2,760 00	
Finch, G. (July 31)	4,084 68	508 34	*Innis, F. A.....	2,760 00	
Fitzpatrick, L.	2,400 00		*Jackson, J. C.....	2,760 00	
*Fleming, B.	2,760 00		Jackson, R. E.....	2,700 00	
*Fleming, M. R.....	3,240 00		*Jarman, W. R.....	2,760 00	
Flintoff, A. F. (Sept. 25)...	3,900 00	348 64	*Jeffrey, A. A.....	2,760 00	
Forker, A. M.....	2,760 00		Jenness, D.	5,000 00	
*Forrest, J. W.....	2,760 00		Jewett, F. C.....	8,500 00	
*Frank, C. A.....	2,760 00		Johnson, J. S.....	2,400 00	1,024 43
*Fryers, W. R.....	2,760 00		Johnston, H. R. E.....	2,520 00	
Fulford, C. R.....	2,400 00		*Johnston, H. W.....	2,760 00	
Galbraith, C. M.....	3,000 00		*Jones, A. L.....	2,760 00	
*Galbraith, E. A. S.....	2,760 00		*Jones, E. H.....	2,760 00	
George, J. D. (Apr. 1)....	2,820 00		Jones, H. (Aug. 23).....	2,520 00	
Gerrard, D. E.....	2,520 00		*Kay, W.	2,760 00	
Ghewey, G. M. (Nov. 15) .	4,000 00		Kearns, W.	2,640 00	
*Gifford, F. O.....	2,820 00		*Kelly, F. M.....	3,240 00	870 41
Gillespie, W. G.....	2,520 00		Kenalty, B. J.....	3,720 00	393 94
Ginnæ, E. L.....	3,000 00		*Kendall, G. R.....	2,760 00	
Glanzer, P. (Apr. 1).....	2,700 00		*Kennedy, J. L.....	2,820 00	710 07
*Godfrey, W. K.....	2,760 00		Kerry, R. (Jan. 1).....	2,700 00	
*Godson, W. L.....	3,240 00		Kindred, T.	2,520 00	
*Golding, A. C. (June 16) ..	2,820 00	429 75	King, C. F. (Apr. 15) ...	2,400 00	
Goodchild, R. H. (Jan. 1) ..	2,820 00	2,395 62	Knott, C. (Feb. 7).....	2,400 00	
*Gorman, J. J. (Jan. 1)....	2,820 00	478 22	*Knutsen, G. (Aug. 1) ...	2,820 00	1,262 39
Grafton, G.	2,520 00		Kuszewski, Z.	3,120 00	
Grant, J. L. (Mar. 4).....	2,520 00		Laforrest, J. P. A.....	2,820 00	
*Gray, L. G. F.....	2,760 00		*Laking, L.	2,760 00	
Grey, H. L.....	2,520 00		*Lamont, A. H.....	2,760 00	
*Hall, G. W.....	2,760 00		Lane, C. H.....	2,400 00	
*Hallman, E. S.....	2,760 00		Langston, G. W.....	2,580 00	
Hamel, A. J. (Aug. 1)....	2,400 00		Lapierre, A.	2,400 00	
*Hamelin, D. F.....	2,820 00	1,796 48	*Lauder, J. R.....	2,760 00	
Hamer, T. H.....	2,880 00		Lee, J.	2,520 00	
Hamilton, W. J.....	2,400 00		Lefort, G. M.....	2,400 00	
*Hamilton, W. R.....	3,240 00		*Leggatt, C. W.....	4,020 00	
Hannafor, W. M.....	2,400 00		Lennox, E. E.....	2,600 00	
*Hanson, D. M.....	2,760 00		Leon, B.	4,500 00	408 32
*Harris, L. E.....	2,820 00	1,569 80	*Levi, D. D.....	2,760 00	
*Harrison, T. A.....	2,760 00		Lidgren, A. H.....	3,120 00	
*Haven, F. G.....	2,820 00		Lilley, N. E. (June 8)....	3,000 00	
Heath, F. J.....	3,540 00		*Little, J. E.....	2,760 00	
*Hawkins, L. K.....	2,820 00	314 05	Lomax, E. M.....	2,520 00	
*Hawley, E. F. (Sept. 1)....	2,820 00		*Loomer, A. P.....	2,760 00	
*Hayes, G. J.....	2,820 00	2,112 56	*Loftson, T. H.....	2,760 00	
*Heise, J. K.....	2,760 00		Lord, T. D.....	4,500 00	
Higbee, J. C. (May 14)....	3,300 00		Lowndes, B. V.....	2,640 00	
*Higgins, G. K.....	2,760 00		MacDonald, D. E. (Apr. 14)	2,820 00	
Hill, G. A.....	3,120 00		*MacKay, S. B.....	2,760 00	
Hill, G. R.....	3,300 00	1,135 60	*Mackie, W. H.....	2,760 00	
*Hilts, I. F.....	2,820 00	343 02	MacLean, W. A.....	3,240 00	
Holand, A. B. (Mar. 24)...	6,000 00		*MacNeil, J. A. D.....	3,240 00	
Hollyman, F. K.....	4,800 00		*Macready, W. C.....	2,760 00	
Holyman, T. H.....	2,400 00		*Mahaffy, F. R.....	2,760 00	
*Hood, J. R.....	2,760 00		*Main, O. W.....	2,760 00	
*Hoover, A. A.....	2,760 00		*Manchester, D. E. (July 24)	2,820 00	
Hornsby, J. T.....	3,300 00		Manhard, W. E.....	3,400 00	
*How, H. H.....	2,760 00		*Marquis, A.	2,820 00	636 34
Howard, E. H.....	2,820 00		*Marshall, M. H. (Oct. 24) .	2,820 00	567 10
*Hubley, C. E.....	2,760 00		Martinson, R. L.....	2,640 00	
*Hull, T. E.....	2,760 00		*Martyn, O. W.....	2,820 00	2,584 29
*Hunchak, N.	2,760 00		Mathers, J. E. (Mar. 1)...	2,520 00	
*Hunt, C. F.....	2,760 00		*Mathewson, B. A.....	2,820 00	
Hunt, R. W.....	2,640 00		*Mathieson, J. R.....	2,760 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
McArthur, N. G.	2,700 00		Peck, H. A. (May 7)	2,820 00	
McCallum, O. D.	2,400 00		Percy, E. C.	2,820 00	
*McCaully, H. C.	2,820 00	828 15†	*Perry, P. C. (Nov. 26)	2,760 00	1,479' 22
*McCracken, A. R.	3,240 00		*Pettit, K. G.	2,760 00	
McDerment, W.	2,520 00		*Pickard, T. O. (July 1)	2,540 00	
*McDonald, N. A.	2,760 00		*Piercey, B.	2,760 00	
*McEachern, D. J.	2,820 00	585 06	*Pilcher, F. E. V.	2,760 00	
*McGlening, L. B.	2,760 00		Porter, F. W. (Aug. 8)	3,300 00	
*McIntyre, C. B.	2,760 00		*Powe, N. N.	3,240 00	
*McIntyre, H. A.	4,500 00		*Psaltzman, P.	2,760 00	
*McKay, G. A.	2,760 00		Quartermain, R. G.		
McKechnie, L. M.	4,000 00		(June 28)	2,600 00	
*McKenzie, R. C.	2,760 00		Quigg, J. D.	2,880 00	
*McLean, S.	2,760 00		*Quine, J. F.	2,760 00	
McLennan, G. J. (May 11)	2,460 00		Randelsome, H. G. (Dec. 1)	2,820 00	
*McMillan, H. D.	2,820 00		Rawson, E. O. (Nov. 30) ...	2,820 00	709 03
(May 22)			*Riddle, F. M.	2,760 00	
McPherson, C.	2,640 00		*Rivers, D. E. (Nov. 27)	2,760 00	
*McQuarrie, A. F.	2,760 00		Robb, A. D. (Nov. 15)	3,293 64	
Meadows, F. E.	3,240 00	592 65	Roberts, C. J.	2,520 00	
(Sept. 23)			Roberts, F. W.	2,520 00	
Mellilo, V. (Apr. 1)	2,400 00		*Robertson, D. S.	3,600 00	
*Miard, H. T.	3,300 00	1,117 16	Robinson, J. A.	3,285 45	
Miles, E. L.	3,600 00	345 33	Robinson, N. L. (Apr. 30) .	2,520 00	
*Millar, L. T.	2,760 00		*Rogers, R.	2,760 00	
*Miller, J. R.	2,760 00		Rogerson, W. H.	2,820 00	
Miller, L.	2,520 00		Rolland, D. C.	2,520 00	
*Millidge, L.	3,300 00		Rollo, A. P.	2,820 00	
*Mitchell, D. M.	3,240 00		Ross, D.	2,760 00	
*Moe, J. G.	2,760 00		Ross, D. A. (Dec. 8)	3,000 00	
*Moncur, N. B.	2,760 00		Ross, D. S. G.	2,640 00	
Montgomery, G. R.	2,760 00		*Ross, R. D.	2,760 00	
Moore, G.	3,000 00		*Roussell, F. (May 19) ..	2,400 00	
Morris, G. L.	2,400 00		Rumble, G. B. (June 8) ...	3,300 00	
Morris, T.	2,520 00		Rundle, A. E.	2,400 00	
Morrisette, R. (Aug. 1)	2,820 00		*Rutherford, R. J.	2,760 00	
*Morrison, L. B.	2,760 00		Sanscartier, J. A. (Aug. 17)	2,520 00	
*Munro, R. B. (Oct. 31)	2,700 00		Sargeant, H. (Jan. 1)	2,520 00	
Murray, J. J. (Aug. 31)	2,460 00		Savard, A. (Dec. 1)	5,800 00	
*Neales, W. S.	3,300 00	1,970 59	Scott, G. L.	3,300 00	
Neumann, T. O.	3,300 00		Scott-Peer, D. E.	2,880 00	
Nickle, O. (Apr. 1)	2,520 00		Searle, J. M.	2,580 00	
*Nixon, T. A.	2,760 00		Sellars, W. M. Jr.	2,880 00	
*O'Brien, R. H.	2,760 00		*Shales, W. D.	2,760 00	
*Oldrieve, D. D.	2,760 00		Sheard, T. (Sept. 1)	8,640 00	
O'Neil, K. E. (May 1)	2,700 00		Sheehan, J. B.	2,460 00	456 20
O'Reilly, J. C.	2,520 00		Sheffield, E. B. (Jan. 20) ...	2,580 00	
*O'Reilly, J. D.	2,760 00		*Simons, W. H.	3,240 00	
*Osmond, H. L.	3,240 00		*Sinclair, R. E.	2,760 00	
Ostiguy, G. L. (Apr. 1)	2,820 00	474 85	*Skinner, R. M.	2,760 00	
Ostrom, J. A.	2,400 00	908 20	Smeaton, J. L. (Jan. 2)	3,000 00	
O'Sullivan, D. E. (Jan. 21) .	2,520 00		*Smiley, W. J.	2,400 00	
Page, B. A. (Dec. 1)	2,700 00		*Smith, D. O.	2,760 00	
*Page, D. E.	3,240 00		Smith, G. M. (Jan. 10)	2,400 00	
*Page, F. A.	2,760 00		*Smith, G. W.	3,900 00	727 30
Paisley, S. E.	2,640 00	1,612 72	Smith, H. E.	2,520 00	
Parent, P. E. (Mar. 1)	4,000 00	776 74	Smith, J. H. (Dec. 1) ...	3,060 00	
*Parker, M. A.	2,760 00		*Smith, O. L.	2,760 00	
*Parkhurst, H. M.	2,760 00		Smith, W. A.	2,400 00	
*Parkinson, D. H.	2,760 00		*Somerville, A. L. H.	3,900 00	2,094 78
*Parnall, J. E. A.	2,760 00		*Spence, R. O.	2,760 00	
*Patrick, G. V.	2,760 00		Sprentall, G. A.	2,456 00	
*Patterson, H. W.	2,820 00		*Sprules, W. M. (Dec. 1) ...	2,760 00	
Paul, P. W. (Apr. 5)	2,520 00		*Steers, W. B.	3,300 00	514 00
*Paulson, C.	2,760 00		*Stevens, C. E.	3,240 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Stewart, N. L.	2,520 00		*Wallace, W. S. C.	2,760 00	
*Stewart, W. W.	2,760 00		*Warren, W. R. C.	2,820 00	531 32
*Storr, D.	2,760 00		*Washburn, G. H.	2,760 00	
Storr, H.	2,400 00		Weaver, K. (Nov. 30)	2,520 00	
Strong, G. N. E. (July 6) ..	2,520 00		Webb, R.	2,400 00	
*Sutherland, C. H.	2,760 00		Wellington, F. D. (Sept. 3)	3,120 00	
*Swanick, R. W.	2,760 00		*Wells, J. H.	2,760 00	
*Swift, E. R.	2,820 00	1,608 34	West, G. R.	2,400 00	
Tambling, A. H. (July 7) ..	3,000 00		Wetherell, W. P.	2,640 00	
*Taylor, F. L. V. (Dec. 1) ...	2,760 00		White, C. R. (Mar. 15)	2,400 00	1,098 48
Taylor, G. (Jan. 16)	2,520 00		*White, R. S.	2,760 00	
*Taylor, G. L.	2,820 00	455 50	*Whitely, F. B. (June 27) ...	3,300 00	
Thomas, M. F. (Mar. 31) ..	3,960 00	475 96	Whittall, F. R.	3,600 00	
*Thomas, M. K.	2,760 00		*Williams, E. D. M.	2,760 00	
*Thurber, W. C.	2,760 00		*Williams, J. K.	2,760 00	
*Toombs, L. F.	2,760 00		*Wilson, G.	2,760 00	
*Townsend, J. A.	2,760 00		*Wilson, J. P.	3,300 00	
*Tropea, O.	2,760 00		*Wilson, J. R.	2,760 00	
Trout, H.	2,400 00		Wilson, T. S. (July 1)	2,520 00	
*Tucker, H. V.	3,240 00	487 41	Wilson, W. B.	3,720 00	
*Tupper, R. J.	3,000 00		*Wilton, C. K.	2,760 00	
*Turner, F. J.	2,760 00		Witchall, J. (July 1)	2,820 00	
Turner, R. F.	2,640 00		Woodbridge, J. H.	3,000 00	
*Urquhart, F. A. (Dec. 18) ..	2,760 00		*Woodbury, L. E.	2,760 00	
Valeriote, S.	2,400 00		*Wright, A. L.	2,760 00	
*Vaughan, H. S.	2,760 00		*Wright, D. J.	2,760 00	
*Vogt, A. F.	2,760 00		*Wybourn, E. S.	2,760 00	
*Walden, F. A.	2,760 00		*Young, F.	2,820 00	477 07
Walkden, R. W.	3,240 00		*Young, M. A.	2,760 00	
Walker, J. H.	2,400 00				

† Including travelling expenses paid from War Allotment, Western Hemisphere Operations.

The following non-salaried employees received actual living and travelling expenses of \$300 or over: C. Gerow, \$2,124.16; N. L'E. Fawcett, \$3,157.71.

The following employees receiving salaries at annual rates of \$2,400 or over, were receiving living allowances as of March 31, 1945, or date of discontinuance (shown in parentheses) at rates listed: A. McK. Brydon, \$10 per month (Jan. 1); E. S. Huntley, \$40 per month (May 1); Z. Kuszewski, \$40 per month; J. Lee, \$1 per day; G. O'Brien, \$40 per month; S. E. Paisley, \$1.70 per day; J. A. Robinson, \$8 per day; J. A. Sanscartier, \$40 per month (Aug. 17).

The following employees whose salary rates were under \$2,400 on that date or whose salaries were paid from other accounts, were paid travelling expenses of \$300 or over: R. F. Adams, \$1,435.95; H. Ainsworth, \$490.45; W. Attfield, \$875.31; E. A. Baldwin, \$918.01; T. Beckett, \$739.05; E. R. Bell, \$578.35; J. Bissett, \$703.34; D. C. Bowlin, \$413.17; J. H. Boyce, \$1,740.59; N. C. Cameron, \$536.65; H. A. Campbell, \$1,252.70; A. Carroll, \$381.40; J. C. Charleson, \$470.17; M. W. Coleman, \$393.78; R. Cooper, \$411.20; W. E. Crossley, \$978.94; A. R. Dahl, \$403.06; T. A. Daze, \$467.10; W. Doran, \$899.80; W. M. Dowling, \$983.38; P. J. Durocher, \$421.39; F. Edwards, \$444.21; A. Girard, \$424.90; P. A. Girard, \$348.75; A. R. Goddard, \$419.75; W. R. Godfrey, \$967.39; R. M. Gourlay, \$501.20; M. G. Grant, \$727.60; W. J. Green, \$714.73; A. E. Groombridge, \$307.50; E. J. Halohan, \$543.37; J. Hamilton, \$491.10; C. Hansen, \$1,274.90; D. Harris, \$316.20; L. Headland, \$610.50; H. J. Herridge, \$571.75; A. K. Herrington, \$1,350.21; F. P. Hewson, \$345.10; M. L. Hughes, \$714.92; W. G. Hughson, \$1,097.44; D. S. Hutchinson, \$783.40; W. H. Irvine, \$355.41; H. E. Jenkins, \$1,011.14; P. Kelly, \$354.19; L. Knight, \$310.09; H. H. J. Lake, \$430.99; J. Lawson, \$320.06; W. R. Leavitt, \$901.16; J. G. Lewis, \$347.43; H. E. Life, \$486.65; W. C. Macdonald, \$1,137.30; W. K. Matheson, \$499.14; D. A. McIntyre, \$400.99; J. H. McKinney, \$1,089.03; T. O. Miller, \$450.53; A. Nantel, \$576.60; T. S. O'Brien, \$474.91; R. Rayworth, \$1,907.38; J. W. Rowan, \$525.30; J. Ruddick, \$706.28; C. H. Rutledge, \$887.57; O. St. Jacques, \$759.64; J. C. Sells, \$698.45; C. W. Shaner, \$538.60; C. E. Sherwood, \$494.55; G. V. Shirley, \$483.79; P. F. Skau, \$462.41; M. L. Slevin, \$337.50; A. J. Smith, \$597.72; E. Wallace Smith, \$594.21; Eric W. Smith, \$532.90; J. H. Soper, \$389.41; C. Stuart, \$696.09; L. D. Sypes, \$559.44; W. T. Tait, \$2,365.22; F. V. Taitenger, \$538.10; H. Topp, \$388.65; H. V. Volcuk, \$487.41; W. J. Wastell, \$373.10; R. L. Wilcock, \$393.46; L. M. Wilson, \$898.19; J. Wishart, \$332.40; B. H. Witherspoon, \$350.25.

A This amount is made up as follows: pay issued to personnel, \$95,737,599.09; assigned pay, \$41,752,221.81; dependents' allowances, \$24,861,693.69; outfit allowances, \$2,838,899.85. Details of the rates of pay and particulars of the main allowances have been dealt with under General Comments.

- B This expenditure comprises: fuel, \$3,567,603.52; light, power and water, \$2,109,397.34; rents, \$501,539.76; miscellaneous operating expenses, \$147,248.70.
- C A general classification of this expenditure follows: construction by contract, \$4,397,614.14; construction by the Department of Transport, \$2,525,587.55; construction by the R.C.A.F. Construction and Engineering Division, \$496,495.21; repairs, alterations and maintenance, \$3,058,727.18.
- D This amount represents the total cost, including maintenance, of aircraft, aero engines, accessories and spare parts for training purposes or incidental thereto.
- E Under agreement with the Crown, privately owned companies operated and maintained Elementary Flying Training Schools and Air Observer Schools. Total payments to these companies in 1944-45 amounted to \$18,573,862.73. Refunds totalling \$3,113,739.32 were received and credited to this allotment. These were made by operators of: (a) Elementary Flying Training Schools, \$1,925,532.80; and (b) Air Observer Schools, \$1,188,206.52; and covered a portion of the savings in operation and maintenance of such schools.
- F This amount comprises: medical services, \$1,788,254.05; laundry, \$829,918.23; sundries, \$252,947.16.

Included in sundries are expenditures amounting to \$31,301.13, in connection with the final operations and winding up of the Dominion Aeronautical Association Limited. P.C. 738, January 31, 1941, authorized the organization of this Association, which was incorporated as a Crown Company under the Dominion Companies Act, for the purpose of securing qualified pilots and skilled personnel for service as civilians in connection with the activities of the British Commonwealth Air Training Plan.

During the period of operations, advances were made to the company amounting to \$489,706.68. It was agreed that an audited copy of the Company's Balance Sheet as at June 30, 1944, together with the supporting schedule of administrative and operating expenses, would be accepted by the Department of National Defence for Air as an accounting for the advances made. These have been submitted by the Auditor General and appear as an Appendix to this section. It was also agreed to assume the outstanding liabilities as of June 30, 1944, which subsequently during the fiscal year, were liquidated on behalf of the Company.

List of Suppliers

Suppliers and contractors receiving \$10,000 or more (amounts shown in parentheses represent payments in connection with cancellation of contracts) are listed below.

Able Produce Co., \$11,361.25; Acadia Construction Co., Ltd., \$196,797.65; Acme Glove Works, Ltd., \$46,044.78; The Acton Rubber, Ltd., \$10,082.50; J. D. Adams, Ltd., \$42,668.53; Advertising Agencies of Canada, \$18,620.90; Aero Meters Ltd., \$64,770.73 (\$64,280.62); Aircraft Repair Ltd., \$2,112,595.51; Aircraft Supply & Equipment Co., Ltd., \$29,324.71; Ajax Doret Metal Products, Ltd., \$26,641.33 (\$2,421.18); Alberta Laundry, Ltd., \$20,606.93; Alberta Master Bakers, \$37,882.65; Province of Alberta (Various Departments), \$105,375.05; University of Alberta, \$73,613.12; Allanson Armature Manufacturing Co., Ltd., \$270,771.61 (\$10,037.53); N. Allin, \$28,750; The Allore Co., Ltd., \$13,558.18; Alpha Aracon Radio Co., Ltd., \$76,997.80; Aluminum Company of Canada, Ltd., \$33,089.81; Aluminum Goods, Ltd., \$12,663.44; Amalgamated Electric Corp., Ltd., \$22,426.31; American Phenolic Corp., \$11,245.05; Anaconda American Brass, Ltd., \$11,948.06; Anglo-Canadian Oils, Ltd., \$368,691.02; Anglo-Canadian Wire Rope Co., Ltd., \$44,217.46; Anasco of Canada, Ltd., \$10,467.88; Anticosti Shipping Co., \$110,834.34; Armour Salvage & Towing Co., Ltd., \$22,765.50; Armstrong Bros., Construction, \$71,443.69; Aurele Arsenault, \$11,102.50; Art Cleaners & Tailors, \$23,527.99; The J. H. Ashdown Hardware Co., Ltd., \$24,868.69; Assiniboia Engineering Co. (Alberta), \$74,240.79; Associated Chemical Co. of Canada, Ltd., \$25,677.63; Associated Screen News, Ltd., \$222,353.91; Atlantic Construction Co., Ltd., \$53,253.69; Atlas Construction Co., Ltd., \$91,697.06; Atlas Lumber Co., Ltd., \$15,144.12; Atlas Plywood Corp. of Canada, Ltd., \$10,623.04; Atlas Polar Co., Ltd., \$20,977.86; Automatic Electric (Canada), Ltd., \$156,545.97; Automotive Equipment Co., \$18,392.06; Aviation Electric, Ltd., \$1,367,782.93 (\$11,964.01); Avon River Power Co., Ltd., \$50,952.22; Aylmer Dairy, \$10,564.68.

The B. G. Export Corp., \$162,339.70; The B. V. D. Co., Ltd., \$23,927.95; Backstay Standard Co., Ltd., \$42,583.77; Phillippe Baillargeon & Sons, \$58,578.20; R. M. Ballantyne, Ltd., \$20,836.38; W. L. Ballentine Co., Ltd., \$103,124.24; Baragar Brothers, \$28,598.16; F. F. Barber Machinery Co., \$10,802.29; G. E. Barbour Co., Ltd., \$22,572.96; Barr & Anderson Ltd., \$83,441.36; The Barrie Glove & Knitting Co., Ltd., \$11,852.64; Bausch & Lomb Optical Co., Ltd., \$16,764.71; W. D. Beath & Son, Ltd., \$13,665.08; Beaver (Alberta) Lumber, Ltd., \$15,067.25; Beaver Lumber Co., Ltd., \$14,913.69; Bell Aircraft Corp., \$49,011.71; G. R. Bell, \$29,984.18; Bell Refining Co., Ltd., \$12,064.54; Bell Telephone Co., of Canada, \$341,156.39; Bendix Aviation Corp., \$113,315.62; Bendix Eclipse Canada, Ltd., \$13,010.38; Bennett Pratt, Ltd., \$31,324.84 (\$4,000); Bennett & White Construction Co., Ltd., \$842,750.71 (\$8,037.17); A. C. Benson Shipyard, Ltd., \$28,711.06; Ben Venue Laboratories, Inc., \$11,100; Berry Bros., Inc., \$39,720.21; Berthierville Machine Shop, \$17,665.97 (\$4,758.89); Bertrand & Frere Cons. Co., Ltd., \$12,270.43; Berwick Bakery, \$10,711.81; Bird Construction Co., Ltd., \$91,738.05 (\$24,373.53); Henry Birks & Sons, Ltd., \$10,796.76; Blackford Shoe Mfg. Co., Ltd., \$22,438.27; B. A. Blakeney, Ltd., \$11,413.76; Blakeney & Son, Ltd., \$41,948.90; G. S. Blakeslee Co., Ltd., \$19,493.20; Blue Ribbon, Ltd., \$23,359.01; The R. A. Blyth Co., \$15,928.60; B. Boe, Ltd., \$17,198.17; The Boeckh Co., Ltd., \$11,142.39; The Boiler Inspection & Insurance Co. of Canada \$21,939.96; The Borden Co., Ltd., \$60,114.48; Henry Borger & Son, Ltd., \$23,016.29; Boudreau

& Paradis, \$28,689.81; G. A. Boulet Ltée., \$131,926.20; Boulton, Ltd., \$25,919.73; Boundary Bay Flying Training School, Ltd., \$33,329.02; S. F. Bowser Co., Ltd., \$115,876.50 (\$10.40); Wilson Boyle, \$16,812.65; Brandon Creamery & Supply Co., Ltd., \$42,771.49; Brandon Packers, Ltd., \$56,563.74; Brandon Winter Fair & Livestock Association, \$18,517.50; Brandram Henderson, Ltd., \$21,118.93; J. H. Brandy, \$14,545.65; Bras d'Or Coal Co., Ltd., \$66,110.09; W. C. Brennan Contracting Co., \$263,815.70 (\$6,350.17); Brennan Paving Co., Ltd., \$194,499.73; British Aeroplane Engines, Ltd., \$1,085,205.76 (\$5,145.15); British American Oil Co., Ltd., \$7,598,356.09; British American Paint Co., Ltd., \$10,497.20; British Columbia Bridge & Dredging Co., Ltd., \$56,194; British Columbia Cement Co., Ltd., \$22,698.14; British Columbia Electric Railway Co., Ltd., \$261,670.70; British Columbia Equipment Co., Ltd., \$58,380.22; British Columbia Fuel Co., Ltd., \$10,752.11; British Columbia Marine Engineers & Shipbuilders, Ltd., \$28,092.74; Province of British Columbia (Various Departments), \$13,080.19; British Columbia Steamship Co., Ltd., \$81,805.46; British Columbia Telephone Co., \$363,229.39; British Ropes Canadian Factory Ltd., \$18,758.84; British Yukon Navigation Co., Ltd., \$1,433,497.43; Mort Brown, Ltd., \$24,909.25; Bryce Bakeries, Ltd., \$11,787.94; Bryce's Bakery, \$11,218.53; La Buanderie Levis, Ltée., \$11,230.10; Buchan Construction Co., \$25,573.95; F. L. Buchanan, Ltd., \$13,123.51; Buffalo Cap & Neckwear, Ltd., \$60,367.78; Building Products & Coal Co., \$12,749.68; George Bumphrey, \$10,196.36; W. W. Burdett & Co., \$19,163.35; Burford's Transport, Ltd., \$10,806.01; Burlec, Ltd., \$12,318.97; Burns & Co., Ltd., \$543,955.42; Burns & Co., Ltd., \$11,227.65; Burrard Shipyard & Engineering Works, Ltd., \$66,508.63; A. F. Byers Construction Co., Ltd., \$100,783.81.

C-O-Two Fire Equipment of Canada, Ltd., \$47,998.43; Caldwell Linen Mills, Ltd., \$14,184.97; City of Calgary (Various Departments), \$91,677.81; Calgary Power Co., Ltd., \$192,639.51; Campbell Bros. & Wilson, Ltd., \$15,229.79; Campbell & Griffin, Ltd., \$11,160.76; Campbell & Hillier, Ltd., \$10,512.30; Campbell, Wilson & Strathdee, Ltd., \$15,418.63; Canada Cement Co., Ltd., \$128,933.72; Canada Chain & Forge Co., Ltd., \$13,016.80; Canada Coal, Ltd., \$68,365.07; Canada Crane & Shovel Co., \$12,063.11; Canada Creosoting Co., Ltd., \$10,389.59; Canada & Dominion Sugar Co., Ltd., \$42,012.27; Canada Packers, Ltd., \$1,096,709.13; Canada Sand Papers, Ltd., \$11,074.23; Canada Starch Sales Co., \$22,295.08; Canada Steamship Lines, Ltd., \$56,976.70; Canada Western Cordage Co., Ltd., \$11,721.05; Canada Wire & Cable Co., Ltd., \$182,669.86; Canadair, Ltd., \$90,569.02; Canadian Aircraft Instruments & Accessories, Ltd., \$404,295.09 (\$100,396.43); Canadian Airways, Ltd., \$452,757.31; Canadian Airways (Training), Ltd., \$394,576.69; Canadian Aviation Products Ltd., \$11,548.74; Canadian Bakeries, Ltd., \$18,674.81; Canadian Bitumuls Co., Ltd., \$19,575.32; Canadian Boxes, Ltd., \$11,917.32; Canadian Bridge Co., Ltd., \$234,986.61; Canadian Car & Foundry Co., Ltd., \$8,680,220.98 (\$210,087.64); Canadian Car Munitions, Ltd., \$281,133.27; Canadian Celanese Ltd., \$10,758.25; Canadian Cellucotton Products, Ltd., \$38,876.78; Canadian Comstock Co., Ltd., \$254,317.49 (\$4,908.83); Canadian Credit Men's Trust Association, Ltd., \$14,627.94; Canadian Durex Abrasives, Ltd., \$30,011.56; Canadian Fairbanks Morse Co., Ltd., \$93,180.18; Canadian Fishing Co., Ltd., \$10,678.20; Canadian Forest Products, Ltd., \$13,244.42; Canadian General Electric Co., Ltd., \$1,520,963.63 (\$21,945.38); Canadian Hoffman Machinery, \$60,004.30; Canadian Import Co., Ltd., \$70,686.24; Canadian Industrial Alcohol Co., Ltd., \$13,985.71; Canadian Industries Ltd., \$724,682.05; Canadian Ingersoll Rand Co., Ltd., \$13,241.93; Canadian Johns Manville Co., Ltd., \$29,152.47; Canadian Kodak Co., Ltd., \$30,510.59; Canadian Laco Lamps, Ltd., \$16,983.34; Canadian Liquid Air Co., Ltd., \$84,356.72; Canadian Marconi Co., \$1,818,785.35; Canadian National Carbon Co., Ltd., \$21,102.95; Canadian National Exhibition, \$85,520.14; Canadian National Express, \$473,992.96; Canadian National Institute for the Blind, \$10,251.83; Canadian National Railways, \$9,772,112.78; Canadian National Steamships, \$47,515.32; Canadian National Telegraphs, \$648,059.18; Canadian Oil Companies, Ltd., \$1,000,404.17; Canadian Pacific Airlines, Ltd., \$2,043,213.92; Canadian Pacific Express Co., \$252,572.50; Canadian Pacific Railway Co., \$9,661,459.81; Canadian Pantex Machinery Co., Ltd., \$13,461.92; Canadian Poultry Sales, Ltd., \$11,253; Canadian Power Boat Co., Ltd., \$36,175.03; Canadian Pratt & Whitney Co., Ltd., \$712,438.61; Canadian Silk Manufacturing Co., Ltd., \$18,609.29; Canadian Steel Corporation, Ltd., \$11,513.23; Canadian Transformer Co., \$41,495.02; Canadian Utilities, Ltd., \$62,094.74; Canadian Vickers, Ltd., \$2,659,577.91 (\$3,496.71); Canadian Western Natural Gas, Light, Heat & Power Co., Ltd., \$158,202.28; Canadian Westinghouse Co., Ltd., \$762,124.04; Canadian White Pine Co., Ltd., \$10,764.53; Canadian Wright, Ltd., \$662,548.10 (\$10,486.35); Cannon Electric Co., Ltd., \$50,692.92; E. G. M. Cape & Co., Ltd., \$150,629.56; Carnation Milk Co., Ltd., \$89,094.55; Hugh Carson Co., Ltd., \$33,913.44; A. J. Carter Manufacturing Co., Ltd., \$20,624.96; Carter-Halls-Aldinger Co., Ltd., \$1,399,574.44; Carters, Ltd., \$18,526.10; Casavant Bros., Ltd., \$26,078.55 (\$3,517.35); Cashin & Co., Ltd., \$52,459.30; Central Aircraft, Ltd., \$1,366,191.23 (\$4,370.14); Central Alberta Dairy Pool, \$80,999.40; Central Manitoba Flying Training School, Ltd., \$183,095.07; J. W. S. Chappelle, \$17,666.70; M. R. Chappell, \$125,967.63 (\$685.70); Charters Chemicals, \$17,632.44; Christie Laundry, \$12,958.03; Chrysler Corporation of Canada, Ltd., \$11,005.43; Ciba Company, Ltd., \$11,018.93; Cities Service Oil Co., Ltd., \$21,641.15; Citizens Dairy, \$46,546.02; City Dairy Creamery, \$26,125.79; Claresholm Creamery, \$15,847.93; W. H. Clark Lumber Co., Ltd., \$19,917.65; Clark Ruse Aircraft, Ltd., \$1,017,814.16; Clarke Steamship Co., \$82,941.05; Claydon Co., Ltd., \$479,974.07; Cleveland Pneumatic Tool Co., Canada, Ltd., \$27,874.96 (\$4,100.96); Cluett Peabody & Co., of Canada, Ltd., \$25,888.80; Coal Sellers Co., Ltd., \$30,951.10; Coast Construction Co., Ltd., \$351,767.69; Coates, Ltd., \$100,332.44; Cobequid Power Co., Ltd., \$50,696.09; Cockshutt Plow Co., Ltd., \$577,950.48; Code Felt & Knitting Co., Ltd., \$45,242.61; Codville Co., Ltd., \$49,413.24; Colas Newfoundland, Ltd., \$19,082.61; Collett Freres, Ltd., \$76,088.53; Columbia Bitulithic, Ltd., \$90,901.58; Commercial Alcohols, Ltd., \$11,025.06; Commercial Tire (Alberta), Ltd., \$23,278.66; Commodity Prices Stabilization Corp., Ltd., \$1,087,533.90; Commonwealth Construction Co., Ltd., \$190,334.01; Commonwealth Plywood Co., Ltd., \$19,983.50; Connolly & Twizell, Ltd., \$76,968.71; J. H. Connor & Son, Ltd., \$20,847.66; Consolidated Coal Co., Ltd., \$14,928.43; Consolidated Engines & Machinery Co., Ltd., \$25,849.36; Consolidated Optical Co., Ltd., \$13,973.97; Consolidated Vultee Aircraft Corp., \$21,216.78;

Cooperative Federee De Quebec, \$58,841.01; H. W. Corkum, \$22,379.60; E. T. Coulombe & Cie, \$13,065.58; Cow & Gate (Canada), Ltd., \$40,301.76; Crane, Ltd., \$113,114.54; Crescent Creamery Co., Ltd., \$31,590.72; George W. Crothers, Ltd., \$15,387.93; Crown Paving & Construction Co., \$22,739.82; Cruise Dairy, Ltd., \$22,482.14; Crystal Dairy, Ltd., \$26,691.64; Cub Aircraft Corporation Ltd., \$191,700.19; F. E. Cummings, \$10,325.47; S. Cunard & Co., Ltd., \$37,722.85; Cunard White Star Ltd., \$45,383.48; Curran & Briggs, Ltd., \$206,829.72; Curran (Canada), Ltd., \$17,353.53; Curry Construction Co., \$10,634.69; Curtiss-Wright Corp., \$13,757.48; Cutting Tools & Gauges Ltd., \$13,086.

D. M. C. Cap Manufacturing Co., Ltd., \$24,071.09; Edgar Dagenais, \$12,026.50; A. Dâris, \$23,444.10; Darling Bros., Ltd., \$13,207.61; Dashford & Wilson, \$14,391.50; Davies, Irwin, Ltd., \$18,661.20; Davis & Fraser, \$49,101.23; Dawson Wade & Co., Ltd., \$644,523.73; Deacon Bros., Ltd., \$137,791.41 (\$9,025.54); Defence Communications, Ltd., \$277,554.34; Defence Industries, Ltd., \$3,873,784.07; The De Havilland Aircraft of Canada, Ltd., \$631,384.61; The Delaware & Hudson Railroad Corp., \$21,311.40; Delta Corporation, \$13,936.19; A. Deslauriers & Fils, Ltée., \$10,707.62; De Vilbiss Manufacturing Co., Ltd., \$110,243.87; De Winton F. T. S. Ltd., \$332,210.96; Diamond Construction Co., Ltd., \$137,002.75; Dibblee Construction Co., Ltd., \$13,520.56; J. C. Dill Construction Co., \$37,495.79; Henry Disston & Sons, Ltd., \$13,851.38; Joseph Dolan & Sons, Ltd., \$11,196.67; Dominion Bridge Co., Ltd., \$188,364.41; Dominion Coal Co., Ltd., \$1,492,465.95; Dominion Construction Co., Ltd., \$74,956.43; Dominion Electric Power, Ltd., \$20,513.48; Dominion Fabrics, Ltd., \$54,380.49; Dominion Magnesium, Ltd., \$22,357.92; Dominion Merchants Co., Ltd., \$28,993.38; Dominion Oilcloth & Linoleum Co., Ltd., \$22,617.18; Dominion Oxygen Co., Ltd., \$182,101.03; Dominion Rubber Co., Ltd., \$185,596.01; Dominion Shuttle Co., \$14,217.12; Dominion Skyways Observers, Ltd., \$2,253,445.80; Dominion Skyways Training, Ltd., \$2,207,356.73; Dominion Sound Equipment, \$31,913.44; Dominion Steel & Coal Corporation, Ltd., \$16,122.43; Dominion Textile Co., Ltd., \$73,457.56; Dominion Wire Rope & Cable Co., Ltd., \$23,172.33; Doncaster Construction Co., \$25,011.56; The Dorr Co., Inc., \$20,329.75; J. O. Dougall Ltd., \$11,346.60; Dowty Equipment (Canada), Ltd., \$440,334.27; The Dresses, Ltd., \$52,032.66; Drumbheller Coal Operators, Ltd., \$137,395.19; A. N. Duff, \$69,442.28; Dufferin Paving & Crushed Stone, Ltd., \$28,031.21; Dunlop Tire & Rubber Goods Co., Ltd., \$143,544.97; Dutton Brothers & Co., \$289,947.90.

Eagle Shoe Co., Ltd., \$41,144.25; Eastern Bakeries, \$25,873.71; Eastern Dry Cleaners, \$21,862.35; Eastern Hay & Feed Co., Ltd., \$36,261.24; Eastern Light & Power Co., Ltd., \$36,326.33; Eastern Ontario Flying Training School, Ltd., \$622,615.53; Eastern Seaboard Construction Co., Ltd., \$30,990.70; Eastern Trust Co., \$26,336.66; T. Eaton Co., Ltd., \$520,532.98; Eaton Knitting Co., Ltd., \$83,633.69; Eau Claire Sawmills, Ltd., \$15,318.20; City of Edmonton (Various Departments), \$63,584.57; Edmonton Flying Training School, Ltd., \$310,203.05; The Edmonton Paint & Glass Co., Ltd., \$13,917.92; Edmonton Produce Co., Ltd., \$25,883.97; Electronic Products Co., Ltd., \$12,519.30; Elliott, Marr & Co., Ltd., \$37,799.83; W. E. Emerson & Sons, Ltd., \$47,936.02; Empire Brass Manufacturing Co., Ltd., \$21,675.21; Empire Cleaning & Dyeing Co., \$17,369.30; Empire Hanna Coal Co., Ltd., \$108,779.79; Empire Shipping Co., Ltd., \$10,377.57; Empire Soap Co., Ltd., \$22,854.56; Enamel & Heating Products, Ltd., \$57,155.58; Engineering Products of Canada, Ltd., \$755,225.48; Engineering Tool & Forgings, Ltd., \$10,558.69; English Electric Co. of Canada, Ltd., \$58,849.63; T. H. Estabrooks Co., Ltd., \$27,190.71; Evans Coleman & Evans, Ltd., \$147,108.72; Evans Gravel Surfacing Co., Ltd., \$17,629.64; Ever-Ready Cleaners, Ltd., \$16,278.25; Exide Batteries of Canada, Ltd., \$154,568.64.

C. P. Fabien, Ltée., \$27,222.14; Fairchild Aircraft, Ltd., \$1,889,100.88 (\$261,185.39); Fairgrieve & Son, Ltd., \$53,170.43 (\$1,443.44); Fairmont Co., Ltd., \$115,942.38; Victor D. Falconer, \$43,964.39; Farmers Co-Operative Creamery Co., Ltd., \$18,621.60; Federal Aircraft, Ltd., \$6,759,383.54; Federal Equipment Co., \$28,679.25; Federal Telephone & Radio Corp., \$394,574.74; Federal Wire & Cable Co., Ltd., \$17,904.90; Harry Ferguson, Inc., \$12,339.98; J. G. Field & Son, \$33,209.74; Finning Tractor & Equipment Co., Ltd., \$15,948.59; Firestone Tire & Rubber Co. of Canada, Ltd., \$119,315.41; G. W. Fitzgerald, \$14,782.32; Fleck Bros., Ltd., \$13,943.84; Fleet Aircraft, Ltd., \$475,323.49 (\$30,125.55); Fletcher's Dairy, \$11,732.30; The Flintkote Co. of Canada, Ltd., \$109,789.77; Ford Motor Co. of Canada, Ltd., \$121,053.42; John Forsyth, Ltd., \$19,800.25; Fort Garry Dyers & Cleaners, Ltd., \$44,688.19; Fort Garry Tire & Service, Ltd., \$36,757.22; Fort St. John Lumber Co., Ltd., \$20,475.40; Fort York Packers, Ltd., \$53,169.99; Four Wheel Drive & Auto Co., Ltd., \$43,260; Francis Bakery, \$19,789.70; Jock Fraser, \$11,296.95; Fraser Macdonald & Co., Ltd., \$21,241.49; Freed & Freed, Ltd., \$16,807.89; The Freedman Co., \$56,709.42; Frid Construction Co., Ltd., \$30,396.07; Fried Construction Co., Ltd., \$45,936.87; Frontenac Construction Co., \$22,831.67; Frontier Lumber Co., Ltd., \$24,655.03; Frost Steel & Wire Co., Ltd., \$21,924.75; Gordon H. Fuller Const., Co., \$11,731.77; Fundy Construction Co., Ltd., \$135,346.38; Furness Withy & Co., Ltd., \$49,263.36.

Gainers, Ltd., \$57,674.04; Gale Bros., Ltd., \$22,358.90; Galibert, Ltd., \$18,726.50; Gamble-Robinson, Ltd., \$10,157.98; Gardner Equipment Co., Ltd., \$13,206.79; Garvin Ice & Fuel Co., \$14,528.78; Gas & Oil Products, Ltd., \$508,123.20; General Construction Co., Ltd., \$1,219,501.30; General Dairies, Ltd., \$54,321.15; General Dry Batteries of Canada, Ltd., \$11,303.80; General Milk Products, Ltd., \$30,379.67; General Motors Products of Canada, Ltd., \$167,799.50; General Paint Corp. of Canada, Ltd., \$15,381.02; General Steel Wares, Ltd., \$40,383; General Supply Co. Canada, Ltd., \$85,175.65; R. E. Gibson & Co., \$71,491.60; W. F. Gibson & Sons, \$99,069.13; Gillies-Guy, Ltd., \$44,250.19; Glen Roy Creamery, \$13,379.80; Godson Contracting Co., \$34,975.03; Good Rich Refining Co., Ltd., \$560,159.23; Gooderham & Worts, Ltd., \$26,153.38; B. F. Goodrich Rubber Co., \$140,636.10; Goodyear Tire & Rubber Co. of Canada, Ltd., \$283,032.98; Gordon & Belyea, Ltd., \$20,511.20; Granby Aviation, Ltd., \$45,317.15 (\$25,263.44); Grande Prairie Creamery, \$25,698.68; Gray-Bonney Tool Co., Ltd., \$10,115.47; Great Northern Railway Co., \$74,592.87; Great West Coal Co., Ltd., \$51,257.52; Great Western Garment Co., Ltd., \$17,479.26; Greavette Boats, Ltd., \$55,675.68; B. Greening Wire Co., Ltd., \$20,437.42; Greenwood Coal Co., Ltd., \$45,633.02; C. J. Grenier & Co., \$35,324.16; Grey Line-Grey Fruit & Produce, Ltd.,

\$13,258.86; Grimes Manufacturing Co., \$12,715.10; Grover Mills, Ltd., \$59,554.70; M. H. N. Gruner & Co., \$10,699; Gutta Percha & Rubber, Ltd., \$58,688.46 (\$834.76).

R. Hadland, \$12,365.95; Halifax Shipyards, Ltd., \$152,236.18; Halliday Dube Lumber Co., \$22,771.07; Hamilton Bridge Co., Ltd., \$34,005.48; Hamilton Flying Training School, Ltd., \$204,745.40; Hampton Mfg. Co., Ltd., \$11,335.45; T. W. Hand Fireworks Co., Ltd., \$515,895.06; The Hanson Hosiery Co., \$23,899.78; Harbour Coal Co., Ltd., \$24,106.81; Chas. E. Harmer, Ltd., \$10,844.59; Harrisons & Crosfield (Canada), Ltd., \$15,138.64; Harvey & Co., Ltd., \$10,837.89; Harvey Lunan Construction, \$17,674.59; Hay & Co., Ltd., \$10,228.91; Hayward Lumber Co., Ltd., \$21,122.42; John Heney & Son, Ltd., \$59,938.49; Hepburn Bros., \$100,830.16; High River Flying Training School, Ltd., \$381,619.92; Highway Paving Co., Ltd., \$42,785.41; Hill-Clarke-Francis, Ltd., \$89,550.51; Hilton Bros., Ltd., \$24,409.34; Edmund Hind Lumber Co., Ltd., \$10,212.22; Hobbs Glass, Ltd., \$32,710.28; Hoffars, Ltd., \$10,101.37; S. S. Holden, Ltd., \$220,914.74; R. T. Holman, Ltd., \$47,071.51; Home Oil Distributors, Ltd., \$83,279.15; The Hoover Co., Ltd., \$17,675.69; Hoover Machine Co. Ltd., \$34,184.90; Horne & Pitfield, Ltd., \$77,874.48; Hornstrom Bros., \$28,707.66; Horton Steel Works, Ltd., \$112,190.10; Horwood Lumber Co., Ltd., \$11,381.58; Howard Furnace Co., \$24,829.80; Hub Industries, Inc., \$159,750.30; The Huck Glove Co., Ltd., \$25,653.08; Hudson's Bay Co., \$77,592.61; Hume & Rumble, Ltd., \$15,304.73; Frank Hunnisett, Ltd., \$108,768.84; Hunter Boats, Ltd., \$17,701.28; Huron County Flying Training School, Ltd., \$217,669.81; Hyde & Miller, Ltd., \$31,178.45; Hygiene Products, Ltd., \$35,633.92; M. I. Hyslop, \$10,972.50.

Ideal Brass & Plating Co., Ltd., \$10,080.58; Ideal Dairy Ltd., \$33,395.50; Ideal Launderers & Dry Cleaners, \$16,919.89; La Cie. Immobiliere De Ste. Marguerite, \$22,929.75; Imperial Oil, Ltd., \$19,867,108.22; Imperial Optical Co., Ltd., \$25,126; Imperiale Fuels, Ltd., \$67,266.50; Industrial Construction Co., \$34,460.62; Industrial Machinery Co., Ltd., \$10,368.47; John Inglis Co., Ltd., \$191,869.12; Instruments, Ltd., \$179,521.66; International Business Machines Co., Ltd., \$309,239.05; International Electric Co., Ltd., \$31,137.89; International Flare Signal Co., Ltd., \$759,996.06; International Harvester Co., of Canada, Ltd., \$195,552.70 (\$1,021.35); International Laboratories, Ltd., \$23,458.74; International Paints (Canada) Ltd., \$48,579.66; International Water Supply, Ltd., \$71,326.36; Iron Fireman Manufacturing Co. of Canada, Ltd., \$19,936.04 (\$42.40); Irvin Air Chute, Ltd., \$543,351.19 (\$7,583.29); Irving Oil Co., Ltd., \$56,320.24; Island Telephone Co., Ltd., \$24,424.31; Isolantite, Inc., \$40,131.32.

Jack & Heintz, Inc., \$39,776.43; J. B. Jackson, Ltd., \$27,906.74; Jackson's Bread, Ltd., \$12,763.46; Jacobs Aircraft & Engine Co., \$29,317.34 (\$8,487.54); F. T. James Co., Ltd., \$37,389.54; Jansen Bros., \$12,550.92; Elphege Jasmin, \$25,000; Jefferies & Sons, Ltd., \$12,252.74; Jeffree & Jeffree, Ltd., \$56,707.94; Jeffrey Mfg. Co., Ltd., \$15,705.53; Jem Rubber Co., Ltd., \$27,073.83; Johnson Brothers Co., Ltd., \$88,027.38 (\$685.33); Johnstone Dairies, Ltd., \$12,654.26; Joliette Foundry & Tool Works, Ltd., \$10,229 (\$10,094); Sid Jones, \$15,032.53; Jones Tent & Awning, Ltd., \$76,326.56.

K. & F. Transfer, \$12,339.78; Katchen Brothers, \$92,859.45; Kaufman Rubber Co., Ltd., \$32,923.28; Julius Kayser & Co., Ltd., \$17,502.28; Robert Kedzie, \$11,911.29; Chris Keenan & Sons, Ltd., \$16,946.64; Kelly & Cracknell, Ltd., \$10,846.31; Kelsey Wheel Co., Ltd., \$222,663.97 (\$1,740.01); James N. Kenney, \$146,489.44; R. A. Kenney, \$30,400.67; Kermath Manufacturing Co., Ltd., \$18,888.47; Keyes Supply Co., Ltd., \$11,696.52; Walter Kidde & Co. of Canada, Ltd., \$127,564.93; King Paving Co., Ltd., \$241,680.84; Kingham Gillespie Coal Co., \$71,100.48; Kirk Dial, Ltd., \$11,606.78; Kraft Cheese, Ltd., \$11,569.69; Kroeler Mfg. Co., Ltd., \$54,116.92.

City of Lachine, \$19,081.92; Lafayette Shoe Manufacturing Co., Ltd., \$27,457.65; La France Fire Engine & Foamite, Ltd., \$19,330.13; Lampron Shirt, Ltd., \$23,312.60; Lane Bakeries, Ltd., \$28,123.97; Langmuir Paint Co., Ltd., \$53,437.94; Larwill Construction Co., \$13,668.83; Laurentian Air Services, Ltd., \$252,045.21; Laurentian Metal Products Co., Ltd., \$29,600.28 (\$255.24); Laurentide Equipment Co., Ltd., \$41,491.43; Law Construction Ltd., \$53,380.70; Lawrence Construction Co., \$42,079.41; Leavens Brothers, Air Services, Ltd., \$23,779.88; Leavens Brothers, Training Ltd., \$1,354,662.11; Leblanc Shipbuilding, \$86,104.80; Arthur S. Leitch Co., Ltd., \$12,646.89; Lemery-Denison Electric, Ltd., \$14,457.55; E. Leonard & Sons, Ltd., \$16,933.58; LeRoc Construction Co., Ltd., \$83,475.34; City of Lethbridge, \$23,985.11; Lethbridge Collieries, Ltd., \$13,150.98; Lethbridge Laundry Co., \$23,683.56; Lever Brothers, Ltd., \$35,802.10; Libby McNeill & Libby of Canada, Ltd., \$25,980.35; Liberty Motors & Engineering Corp., \$23,875.51; Lighting Materials Co., \$22,116.64; Line Material Co. of Pennsylvania, \$11,402.59; Link Aviation Devices Inc., \$16,622.78; Link Manufacturing Co., Ltd., \$56,167.73 (\$29.75); Thos. J. Lipton, Ltd., \$16,436.80; Liquid Carbonic Canadian Corp., Ltd., \$34,026.41; Littelfuse, Inc., \$11,590.77; Livingston Stoker Sales Co., Ltd., \$34,048.15; Lockhart Woodworkers, Ltd., \$23,312.22; Lockheed Aircraft Corp., \$32,404.22; London Coat & Apron Supply, \$42,263.24; London & Port Stanley Railway, \$29,454.25; Miles Lonergan, \$11,722.52; Lounsbury Co., Ltd., \$10,768.19; Lundy Fence Co., Ltd., \$34,037.53; Lunenburg Foundry Co., \$12,314.59.

M. B. Manufacturing Co., Inc., \$14,444.45; M. & C. Aviation Co., Ltd., \$810,038.23; Macaw & Macdonald, \$12,855.78; Macdonald Bros. Aircraft, Ltd., \$1,264,447.07 (\$3,430.52); H. G. Macdonald Co., Ltd., \$42,763.18; George Heath Macdonald, \$10,286.60; Macdonald's Consolidated, Ltd., \$62,019.03; Macfarlane-Lefavre, Ltd., \$79,921.65; Mackenzie White & Dunsmuir, \$13,903.38; Town of Macleod, \$15,807.25; Magis Bros., \$11,892.50; P. K. Mallory Co., \$23,663.68; Manitoba Co-Operative Dairies, Ltd., \$38,827.73; Manitoba Engineering Co., Ltd., \$20,462.74; Manitoba Power Commission, \$273,254.35; Province of Manitoba (Various Departments), \$124,424.67; Manitoba & Saskatchewan Coal Co., Ltd., \$18,607.89; Manitoba Sugar Co., Ltd., \$17,524.28; C. A. Mann Co., \$12,091.40; Manning Eggleston Lumber Co., Ltd., \$13,314.42; Maple Leaf Dairy, \$11,960.98; Marien-Wilson, Ltd., \$70,590.97 (\$460.63); Marine Agencies, Ltd., \$54,582.08; Maritime Electric Co., Ltd., \$34,610.48; Maritime Telegraph & Telephone Co., Ltd., \$253,275.10; The Marquette Metal Products Co., \$41,287.51; The Marshall Dairy, Ltd., \$24,838.21; Marshall Wells Co., Ltd., \$71,495.73; Marshalls Co., Ltd.,

\$18,442.87; L. E. Martel, Ltd., \$10,834.93; Martin Paper Products, Ltd., \$13,081.48; Marwell Construction Co., Ltd., \$913,389.85; Massey Harris Co., Ltd., \$54,535.74; D. A. McArthur, \$15,838.43; McCleery & Weston, Ltd., \$28,828.38; McColl-Fontenac Oil Co., Ltd., \$7,223,886.13; McCormack & Zatzman, Ltd., \$10,291.91; Charlie McDonald, \$27,218.77; McDonald Hardware, \$10,460.65; R. G. McDougall, \$20,525; J. D. McEachern, \$11,848.56; H. J. McFarlane Construction Co., \$118,375.45; McGavin Bakeries, Ltd., \$22,212.89; McKenzie Barge & Derrick Co., Ltd., \$25,107.88; McLean Kennedy, Ltd., \$15,993.34; McLennan, McFeely & Prior, Ltd., \$26,079.21; R. B. McLeod & Co., Ltd., \$38,676.83; McNamara Construction Co., Ltd., \$1,917,477.55; McQuay Norris Manufacturing Co. of Canada, Ltd., \$111,960.59 (\$259.28); City of Medicine Hat, \$14,056.45; Menasco Manufacturing Co., \$17,710.18 (\$3,804.61); Merck & Co., Ltd., \$28,082.21; Mercury Mills, Ltd., \$28,246.47; Metallic Roofing Co. of Canada, \$86,444.01; Metals Ltd., \$25,547.07; Micro Tool & Die Co., Ltd., \$13,162.96; Midwest Aircraft, Ltd., \$780,442.08; Miner Rubber Co., Ltd., \$25,494.80; Minett-Shields, Ltd., \$18,629.53; Modern Cartage Co., \$10,390.58; Modern Laundry, Ltd., \$20,441.21; The Modern Laundry & Dye Works Co., Ltd., \$11,989.10; Monahan Sales Ltd., \$100,237.80; City of Moncton, \$21,642.20; Moncton Electricity & Gas Co., Ltd., \$90,634.62; Moncton Flying Training School, Ltd., \$219,173.99; Moncton Lumber Co., Ltd., \$33,965.10; Mongeau & Robert Cie Ltée., \$88,420.25; Montreal, Australia, New Zealand Line, Ltd., \$73,127.81; City of Montreal, \$19,825.10; Montreal Cottons, Ltd., \$29,571.40; Montreal Electrotypers & Engravers (1940), Ltd., \$10,559.18; Montreal Locomotive Works, Ltd., \$12,417.06; Montreal Shipping Co., Ltd., \$517,259.69; Benjamin Moore & Co., Ltd., \$19,565.47; Moose Jaw Steam Laundry, \$27,600.73; Stanislas Moreau, \$19,424.25; Morin Brothers \$12,489; The Herbert Morris Crane & Hoist Co., Ltd., \$19,390.60; J. L. Morton Co., Ltd., \$20,358.66 (\$9,491.16); Mountain Road Builders, Ltd., \$21,802.53; Robert Mulhall, \$13,988.63; Mumford Medland, Ltd., \$82,042.72; Municipal Spraying & Contracting, Ltd., \$286,769.80; Alexander Murray & Co., Ltd., \$20,722.01; Mussels (Canada), Ltd., \$39,698.09; Mutual Growers Market, Ltd., \$15,945.74.

Charles H. Nadeau, \$12,067.20; Napierville Junction Railway Co., \$113,357.06; National Fruit Co., \$17,664.23; National Grocers Co., Ltd., \$149,174.92; National Hat Manufacturing Co., \$28,024.89; National Iron Corporation, Ltd., \$28,798.10; National Light & Power Co., Ltd., \$59,963.98; Nelson's Laundries, Ltd., \$52,273.60; Neptune Meters, Ltd., \$12,108.16; New Brunswick Contractors, Ltd., \$75,678.39 (\$1,482.26); New Brunswick Electric Power Commission, \$112,270.40; New Brunswick Telephone Co., Ltd., \$50,190.32; New Method Laundry Co., Ltd., \$37,780.10; New York Central Railroad, \$405,281.16; New York, New Haven & Hartford Railroad Co., \$24,655.43; Newcastle Shipbuilding Co., Ltd., \$258,906.71; Newfoundland Canada Steamships, Ltd., \$13,893.10; Newfoundland Government, \$29,419.11; Newfoundland Light & Power Co., Ltd., \$16,088.97; Newfoundland Railway, \$453,198.15; Newton Construction Co., Ltd., \$110,481.46 (\$2,310.45); Noorduyn Aviation Ltd., \$4,175,828.34; North American Leather Co., Ltd., \$49,442.06; North Star Oil Co., Ltd., \$12,567.55; North Western Utilities, Ltd., \$22,796.23; Northern Alberta Dairy Pool, \$21,835.50; Northern Alberta Railway Co., \$105,915.24; Northern Asbestos Products, Ltd., \$13,674.08; Northern British Columbia Power Co., Ltd., \$15,480.93; Northern Construction Co., \$160,828.58; Northern Electric Co., \$3,944,688.24; Northern Machine Works, \$74,754.60; Northern Marine & Engine Co., \$18,180.93; Northern Saskatchewan Flying Training School, Ltd., \$419,019.08; Northern Wood Preservers, Ltd., \$10,802.54; Northumberland Air Observer School, Ltd., \$1,142,909.69; Nova Scotia Elementary Flying Training School, Ltd., \$39,664.14; Nova Scotia Light & Power Co., Ltd., \$118,758.58; Nova Scotia Power Commission, \$40,602.35.

H. J. O'Connell, Ltd., \$338,512.58; L. G. Ogilvie Co., Ltd., \$123,742.95 (\$389.49); O'Leary Bros., \$36,290.76; Ontario Agricultural College, \$79,530.83; Ontario Construction Co., Ltd., \$23,628.17; Ontario County Flying Training School, Ltd., \$329,336.36; Ontario Honey Producers Co-Op. Ltd., \$12,566.95; Ontario Hughes Owens Co., Ltd., \$156,988.59; Ontario Hydro Electric Power Commission, \$487,109.71; Ontario Laundry Co., Ltd., \$70,902.07; Province of Ontario, \$308,384.43; Ontario Silknit, Ltd., \$25,107.10; The A. B. Ormsby Co., Ltd., \$13,883.40; Otaco Ltd., \$31,802.53; Otis-Fensom Elevator Co., Ltd., \$88,836.91; Ottawa Car & Aircraft, Ltd., \$364,572.78; City of Ottawa, \$55,451.13; Ottawa Light, Heat & Power Co., Ltd., \$39,814.84; Ottawa Sanitary Laundry, \$22,691.23.

Pacific Dairies, Ltd., \$46,436.29; Packard Motor Car Co., \$51,108.11; Page Equipment & Construction Co., Ltd., \$20,489.26; Page-Hersey Tubes, Ltd., \$10,095.77; Palex Painters, Ltd., \$13,125; Palm Dairies, Ltd., \$16,233.24; Palmer & Williams Co., \$14,592.06; Panther Rubber Co., Ltd., \$13,721.91; Pariseau Freres, Ltée., \$71,230.89; Parisian Laundry Co., \$19,057.63; Parmenter & Bulloch Co., Ltd., \$35,361.96; Ralph & Arthur Parsons, \$52,273.43; Partridge Halliday, Ltd., \$166,588.39; Patterson & Hill Aircraft Co., Ltd., \$51,407.82; Peerless Motor Products, \$15,083.19; Penmans, Ltd., \$83,616.60; The Perfect Circle Co., Ltd., \$35,046.70 (\$4,331.16); Perth Dye Works, Ltd., \$18,915.37; Perth Shoe Co., Ltd., \$16,027.49; Peterson Electrical Construction Co., Ltd., \$15,160.80; Charles Pfizer & Co., Inc., \$27,475.90; Photostat Corporation, \$13,002.59; Piercey Supply, Ltd., \$21,942.34; Pine River Lumber & Supplies Co., Ltd., \$11,863; John Plaxton Co., Ltd., \$15,555.64 (\$194.37); Plewes Jackson Engineering, \$48,219.53; Plunkett & Savage, \$24,954.51; Poole Construction Co., Ltd., \$45,783.33; Portage Air Observer School, Ltd., \$2,017,026.62; Portage Produce Co., \$10,340.31; La Cie de Pouvoir du Bas St. Laurent, \$20,755.47; B. W. Powers & Son, \$54,806.48; Prairie Airways, Ltd., \$110,953.09; Prairie Power Co., Ltd., \$15,390.54; Precision Instrument Co., \$21,074.57; Precision Tool Works, Ltd., \$10,409.21; Prefabricated Buildings, Ltd., \$47,152.41; Premier Laundry, Ltd., \$13,768.15; Preenco Progress Engineering Corp., \$52,617.10; M. H. Presley, \$10,420; Price Construction Co., \$10,304.70; Harold N. Price, \$23,460.57; Prince Albert Air Observers School, Ltd., \$45,948.41; Province of Prince Edward Island, \$33,315.75; The Proctor & Gamble Co. of Canada, Ltd., \$10,018.21; Producers Dairy Inc., \$15,781.39; Produits En Aluminum, \$16,977.69; Provincial Oils, Ltd., \$23,188.64; Pryal & Nye, \$19,227.59; The Pullman Co., \$18,430.06; Pumps & Power, Ltd., \$22,677.09; Purity Dairy, Ltd., \$15,097.45; Jas. W. Pyke Co. Ltd., \$10,924.50; Pyrene Manufacturing Co. of Canada, Ltd., \$77,815.92.

Quaker Oats Co., Ltd., \$10,095.23; Quebec Airways, Ltd., \$2,314,139.05; Quebec Converters, Ltd., \$24,049.82; Quebec Hydro Electric Commission, \$45,925.40; Quebec Telephone & Power Co., \$17,717.05; Queen's University, \$15,827.78.

R.C.A. Victor Co., Ltd., \$2,538,686.82; Radio Oil Refineries, \$23,311.81; Railway Express Agency, \$15,862.83; Railway & Power Engineering Corporation, Ltd., \$124,522.05; Rainbow Laundry & Zoric Dry Cleaners, \$20,025.75; Erland Ramsay, \$10,145.62; W. B. Ramsay, \$26,057.41; Ranger Aircraft Engines, Ltd., \$36,065; Red Deer Creamery, \$18,082.28; Reed Co., Ltd., \$17,764.80; Regent Shirt Manufacturing Co., \$24,215.24; City of Regina, \$21,379.58; Regina Elementary Flying Training School, Ltd., \$33,035.43; Reid & Cambridge, Ltd., \$32,076.08; Reid & Co., Lumber, Ltd., \$29,513.17; Reliance Machine & Motor Co., \$17,099.52; Remington Arms Co., Inc., \$40,881.58; J. B. Renaud Co., Inc., \$10,021.08; Renfrew Electric Refrigeration Co., Ltd., \$11,485.35; Research Enterprises, Ltd., \$6,354,237.71; Revelstoke Sawmills, Ltd., \$13,821.17; Rex Fruit Wholesale, \$16,974.21; Richards-Wilcox Canadian Co., Ltd., \$24,432.20; Jas. Richardson & Son, Ltd., \$40,784.38; The Corporation of The Township of Richmond, \$19,990.24; Richmond Hosiery, Ltd., \$12,489.90; Ritchie Farber & Co., Ltd., \$19,284.28; John Ritchie Co., Ltd., \$105,338.88; Riverdale Lumber Co., Ltd., \$20,246.20; James Robertson Co., Ltd., \$15,244.69; Thos. Robertson & Co., Ltd., \$24,125.77; Robertson Fisheries, Ltd., \$23,050.36; Roberval & Saguenay Railway Co., \$61,261.56; Robinson Oil Burning Systems, Ltd., \$13,455.56; Robinson's Mill & Bakery, Ltd., \$22,839.70; Rochester & Pittsburg Coal Co. (Canada), Ltd., \$65,709.69; J. B. Rogers Co., \$16,512.50; Rogers Majestic Corporation, Ltd., \$548,660.07; Rogers Montreal Ltd., \$76,585.80; Rogers Rayman Industries, \$12,095.24; Rohmer Service Stations, Ltd., \$14,659.97; Romer Pump Co., \$24,976.15; Frank Ross Construction, Ltd., \$19,781.25; Routledge Manufacturing Co., \$20,210.68; Royal Aircraft & Supply Reg'd., \$20,567.48 (\$3,000.48); Royal Knitting Co., \$50,163.57; Roydes & Edwards, Ltd., \$16,237.63; S. Rubin, Ltd., \$68,990.34; Ruddy Freeborn Co., Ltd., \$11,532.20; Rudel Machinery Co., Ltd., \$13,405.68; Rumford Laundry, Ltd., \$21,333.69; Russel-Hipwell Engines, Ltd., \$90,100.12; Russell & Johnson, Ltd., \$11,821.72; Richard & B. A. Ryan Ltd., \$42,154.42.

S. & S. Aircraft Ltd., \$60,891.60 (\$5,702.29); Safeway Stores Ltd., \$13,967.37; Municipality of St. James, \$32,117.45; La Cite de Saint-Jean, \$18,034.73; City of St. John's (Newfoundland), \$17,407.21; St. Lawrence Coaling, Ltd., \$27,085.33; St. Lawrence Laundry, \$22,111.08; St. Lawrence Rubber Co., Ltd., \$14,193.06; St. Lawrence Starch Co., \$15,363.51; St. Thomas Dairy, Ltd., \$13,465.30; St. Williams Preservers, Ltd., \$15,877.23; Sainthill Levine Co., Ltd., \$11,377.53; F. W. Salsman, \$12,850.00; Saltair Co., Ltd., \$10,367.50; Samson-United of Canada, Ltd., \$13,473.97; Gabriel Sandor, \$20,707.32; Saskatchewan Co-op. Creamery Association, \$78,459.27; Saskatchewan Power Commission, \$187,201.29; Province of Saskatchewan, \$67,832.79; University of Saskatchewan, \$40,004.29; Saskatoon Contracting Co., Ltd., \$13,276.12; Julius Schmid (Canada), Ltd., \$53,033.58; M. F. Schurman Co., Ltd., \$190,347 (\$34,000); Schuster Co., Ltd., \$140,423.20; Scotch Anthracite Coal Co. \$11,474.54; Scott Fruit Co., \$68,377.11; Scott & McHale, Ltd., \$100,768.88; Scott National Fruit Co. \$17,628.49; Service Garment Co., Ltd., \$36,942.09; Service Station Equipment Co., \$1,449,679.63; Shaw Steamship Co., Ltd., \$12,587.70; Shawinigan Water & Power Co., \$28,426.93; John J. Shea, \$206,520.09; Shelburne Shipbuilders, Ltd., \$36,539.11; Shell Oil Co. of Canada, Ltd., \$7,425,790.15; Andrew Sheret, Ltd., \$18,105.50; Sherwin Williams Co. of Canada, Ltd., \$102,647.82; Shipping Containers, Ltd., \$12,660.64; E. H. Shockley, \$13,743.19; Shoquist Construction, Ltd., \$132,092.65 (\$6,018.83); A. J. Shrubbsall & Son, \$37,714.37; A. Sicard, Ltd., \$308,593.44; Sigurdson Millwork Co., Ltd., \$21,754.43; Simard Construction, \$29,882.67; Simmons, Ltd., \$10,518.17; Singer Manufacturing Co., \$217,686.08; Sisman Shoe Co., Ltd., \$27,942.97; Slater Shoe Co., Ltd., \$40,580.43; Smith Bros. & Wilson, Ltd., \$109,296.22; John B. Smith Sons, Ltd., \$10,163.18; R. Smith & Co., Ltd., \$150,070.20; Smith & Stone, Ltd., \$28,035.51; Soeurs de la Charite L'Hopital General, \$15,000; Solar Aircraft Co., \$17,697.07; Solex Co., Ltd., \$20,543.17; Souris Laundry, \$10,933.67; Southern Canada Power Co., Ltd., \$18,241.69; Southern Ontario Telephone Co., Ltd., \$13,392.55; Southern Pacific Co., \$90,536.28; Sovereign Potters, Ltd., \$59,138.38; Spanton of Canada, Ltd., \$213,427.71; Spencer Brothers & Turner, Ltd., \$14,039.07; Sperti Inc., \$81,529.41; Spic & Span Tailors, \$18,951.45; Spinney Trucking Services, Ltd., \$14,710.02; H. D. Sprattling, \$22,520.12; Wm. Stairs Son & Morrow, Ltd., \$25,638.08; Standard Aero Engine Works, Ltd., \$505,573.14; Standard Construction Co., \$55,508.32; Standard Electric Co., \$35,596.95; Standard Gravel & Surfacing Co., Ltd., \$46,385.01; Standard Machine Works, \$47,751.84; Standard Oil Co. of Canada, \$997,236.88; Standard Paint & Varnish Co., Ltd., \$19,518.63; Standard Paving (Maritime), Ltd., \$47,387.68; Standard Tube Co., Ltd., \$27,173.81; Standard Whitewear Manufacturing Co., \$29,491.06; Standard Wiping Products Co., \$13,007.95; Stanley Manufacturing Co., Ltd., \$59,870.92 (\$70.74); Stanley Precision Instruments, Ltd., \$80,851.54 (\$75,000); Star Shipyard (Mercer's), Ltd., \$48,584.49; Stauffer-Dobbie, Ltd., \$28,520.61; Steel Co., of Canada, Ltd., \$51,751.24; G. F. Stephens Co., Ltd., \$50,075.84; J. W. Stephens, Ltd., \$12,147.03; Sterling Construction Co., Ltd., \$165,697.12 (\$13,899.56); E. J. Stevens Transportation Co., \$10,696.63; Stewart Construction Co., Ltd., \$237,930.35; Stewart-Warner-Alemite Corp. of Canada, Ltd., \$503,629.63; Storms Contracting Co., \$35,343.56; Stotland Dress Inc., \$15,354.03; Suburban Rapid Transit Co., \$34,966.50; Archie Sullivan, \$28,057.29; M. Sullivan Son, Ltd., \$81,380.48 (\$24,447.87); M. J. Sulphur & Son, \$50,161.72; Town of Summerside, \$48,385.19; Sumner Co., Ltd., \$30,961.56; J. A. Surette, \$41,680.75; Sutton Horsley Co., Ltd., \$40,835.81; Swift Canadian Co., Ltd., \$1,189,608.36; W. H. Swift Ltd., \$77,448.55; Switlik Canadian Parachute, Ltd., \$314,700.13.

Tarbox Bros. Ltd., \$18,567.53; Gordon L. Tarlton, Ltd., \$21,792.27; Taylor & Pearson, Ltd., \$10,672.25; Teleflex, Ltd., \$103,738.80; La Cie du Telephone Saguenay, Quebec, \$22,605.42; Telkoal Co., Ltd., \$23,963.42; Terminal Dock & Warehouse Co., \$22,401.60; Terry Machinery Co., Ltd., \$38,495.53; Thode Brothers, Ltd., \$23,070.91; Thompson Bros., Creamery, \$35,687.34; Thompson Products, Ltd., \$43,780.15; Thornbury Industries, Ltd., \$11,484.48; Thorp Hambrook Co., \$53,282.63; Thunder Bay Air Training School, Ltd., \$55,922.82; Tidewater Construction Co., \$11,018.56; Tire Repair (Aero), Ltd., \$38,024.77; Toilet Laundries, Ltd., \$63,941.05; Toma Fruits, \$17,914.54; Tomlinson Construction Co., Ltd., \$1,308,697.71 (\$114,612); A. L. Torgis & Son,

\$41,863.50 (\$1,741.12); City of Toronto, \$138,431.25; Toronto General Trusts Corporation, \$20,626.47; Toronto Hydro Electric Commission, \$23,613.88; Toronto Motor Car Co., Ltd., \$28,910.93; University of Toronto, \$29,277.86; Towland Construction Co., Ltd., \$198,507.66; B. A. Tozer, \$20,221.67; Trane Co. of Canada, Ltd., \$22,363.55; Trans Canada Air Lines, \$459,559.15; Trask Well Co., Ltd., \$13,737.50; Trenton Public Utilities, \$24,188.97.

Underhill, Underhill & Fraser, \$29,736.35; Union College of British Columbia, \$21,355.60; Union Oil Co. of Canada, Ltd., \$87,520.86; Union Packing Co., Ltd., \$23,526.23; Union Steamships, Ltd., \$149,381.09; United Aircraft Products Inc., \$19,361.66; United Chemical Co., Ltd., \$10,376.10; United Distillers, Ltd., \$16,207.33; United Fruit Companies of Nova Scotia, Ltd., \$35,985.50; United States Treasury, \$38,889,301.06; United Theological College, Montreal, \$11,518.77; United Thermo-Stable Corp., \$40,720.92; United Towns Electric Co., Ltd., \$63,069.50; Universal Cooler Co. of Canada, Ltd., \$66,999.32; Universal Sales, Ltd., \$22,045.57; H. W. Upham, \$53,477.15.

Vail's Laundry, Ltd., \$60,854.97; Vallance Brown & Co., Ltd., \$17,834.28; Valvoline Oil Co. of Canada, Ltd., \$11,665.30; Vancouver Air Training Co., Ltd., \$261,750.51; Vancouver Barge Transportation Ltd., \$11,062.13; City of Vancouver, \$33,870.83; Vancouver Island Coach Lines, Ltd., \$11,734.08; Vancouver Island Coals, Ltd., \$58,561.94; Vancouver Shipyards, Ltd., \$11,490.83; J. A. Verret, Ltd., \$17,227.38; The Victoria Coal Co., Ltd., \$21,195.29; Victoria Pile Driving Co., Ltd., \$13,378.85; Victory Aircraft, Ltd., \$873,134.23 (\$805,723.27); Virden Flying Training School, Ltd., \$478,102.65; Vivian Diesels & Munitions, Ltd., \$214,684.30; Vivian Engine Works, Ltd., \$19,296.53; Volcano Ltd., \$11,499.32 (\$96.77).

Wagner Brake Service Co., \$22,316.50; Wallace & Tiernan Ltd., \$20,543.27; Walter Motor Trucks, \$33,124.49; F. K. Warren, Ltd., \$53,124.66; Frank Waterhouse Co., \$42,446.48; Waterman-Waterbury Mfg. Co., \$101,673.87 (\$15,141.16); Watrous, Ltd., \$139,633.69; Weatherhead Co., of Canada, Ltd., \$16,164.21 (\$1,064.26); Weather-makers Canada, Ltd. \$20,212.53; The F. P. Weaver Coal Co., Ltd., \$33,661.55; Weaver Industries, Ltd., \$15,608.14; Welch & Johnston, Ltd., \$20,672.85; Wellington Packers, Ltd., \$13,834.68; W. C. Wells, \$24,001.17 (\$63.03); Fred Welsh & Son, \$37,185.85; West Aeronautical Devices, Inc., \$155,822.26; West Coast Salvage & Contracting Co., Ltd., \$23,365.13; Western Canada Greyhound Lines, \$14,655.78; Western Construction & Lumber Co., Ltd., \$659,007.56; Western Dairy, Ltd., \$18,143.04; Western Grocers, Ltd., \$108,075.04; Western Nova Scotia Electric Co., \$64,133.94; Western Packing Co. of Canada, Ltd., \$117,539.68; Western Steel Products Corp., Ltd., \$84,876.67 (\$4,857.09); Western Supplies, Ltd., \$11,078.87; Western Aircraft Ltd., \$37,683.74; Westons Bread & Cake, Ltd., \$10,400.98; Wheat City Dairy, \$18,980.17; Wheaton Brothers, Ltd., \$12,070.43; Ambrose Wheeler, Ltd., \$14,821.53; White Pass & Yukon Railway, \$133,801.64; S. S. White Dental Manufacturing Co., \$20,303.26; White Star Laundry, \$18,836.42; Whitehill Jersey Dairy, \$15,888.30; Whyte Packing Co., Ltd., \$135,546.68; Thos. G. Wilcox & Sons, \$10,488.40; Wilkinson Electric Co., Ltd., \$12,525.01; Willet Fruit Co., Ltd., \$19,285.71; A. R. Williams Machinery Co., Ltd., \$31,901.49; Williams Brothers, \$48,210.44; Williams & Wilson, Ltd., \$14,398.56; Horace B. Willis, \$11,252.87; Wilsil Ltd., \$109,801.52; Wilson Boxes Ltd., \$21,686.87; Windsor Flying Training School Ltd., \$224,745.38; Windsor Mills Flying Training School Ltd., \$120,754.77; Wings Construction, Ltd., \$39,129.15; Winnipeg Air Observers School, Ltd., \$1,829,572.54; City of Winnipeg, \$15,603.84; Winnipeg Laundry, Ltd., \$19,786.53; Winnipeg Supply & Fuel Co., Ltd., \$31,818.43; Wonder Bakeries, Ltd., \$47,831.87; G. H. Wood & Co., Ltd., \$161,448.52; Woodbury Construction Co., Ltd., \$10,887.22; Woods Manufacturing Co., Ltd., \$28,269.49; Workman Uniform Co., Ltd., \$31,994.59; Wright Fruit Co., Ltd., \$29,622.76; William Wrigley Jr. Co., Ltd., \$29,243.16.

Yarmouth Laundry & Dry Cleaners, \$15,834.25; York Knitting Mills, Ltd., \$70,325.28.

Zemans Produce Co., \$10,297.65; Zephyr Looms & Textiles, Ltd., \$11,499.38.

Refunds received from contractors, due to contract price adjustments, exceeded payments made during the fiscal year as follows: American Airlines, Inc., \$964.30; The Beaver Laundry Machinery Co., Ltd., \$357.31; Boeing Aircraft of Canada, Ltd., \$611,983.33; Colas Roads, Ltd., \$810; W. F. Craig Machines, Ltd., \$390.86; Dominion Electrohome Industries, Ltd., \$51,996.96; The Drewrys, Ltd., \$73.73; Drummond McCall & Co., Ltd., \$32,368.75; Ferro Metals Ltd., \$14,066.81; The Horn Brothers Woollen Co., Ltd., \$8,764.93; Linde Canadian Refrigeration Co., Ltd., \$19.71; London Elementary Flying Training School, Ltd., \$38,098.57; John Millen & Son, Ltd., \$56,272.35; The Robert Mitchell Co., Ltd., \$7,922.76; Montreal Light, Heat & Power Consolidated, \$127.77; Pacific Veneer Co., Ltd., \$32,238.71; Prairie Flying School, Ltd., \$61,972.29; Quebec Airways, Ltd., \$30.47; Quebec Airways (Training), Ltd., \$28,514.39; G. H. Randall Co., Ltd., \$208.90; Small Arms, Ltd., \$25,688.57; Viceroy Mfg. Co., Ltd., \$2,029.12.

Comparative Statement of Accounts Receivable

	March 31, 1945	March 31, 1944
Current Year.	5,638,531 29	2,019,862 57
Previous Years—Collectable.	367,620 70	3,747,229 15
Uncollectable	13,784 08	13,525 20
	<u>\$6,019,936 07</u>	<u>\$5,780,616 92</u>

Items in excess of \$1,000 in Previous Years—Uncollectable: No. 1 Service Flying Training School, Camp Borden, \$2,900; H. N. Compton, \$2,580.

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1944	Receipts	Disbursements	Dr. Balance Mar. 31, 1945
<i>To United Kingdom and Other Governments—</i>				
General Advances:				
A United Kingdom—Air.	1,626,472 47	11,699,325 65	14,264,947 55	4,192,094 37
A Australia—Air.	292,940 31	646,314 58	390,446 88	37,072 61
A New Zealand—Air.	38,128 28	381,615 99	409,382 40	65,894 69
A Norway—Air.	17,225 42	53,238 55	73,529 68	37,516 55
A South Africa—Air.	279 59	851 51	604 24	32 32
A United States of America—Air.	228,283 78	2,661,964 40	4,478,604 38	2,044,923 76
B Australia—British Commonwealth Air Training Plan.		523,921 36	523,594 06	327 30 Cr.
B New Zealand—British Commonwealth Air Training Plan.		219,680 32	219,680 32	
C United Kingdom—British Common- wealth Air Training Plan.	167,917,642 30	176,536,007 97	258,122,418 85	249,504,053 18
D United Kingdom—Air—Settlement.	200,000,000 00			200,000,000 00
	<u>\$370,120,972 15</u>	<u>\$192,722,920 33</u>	<u>\$278,483,208 36</u>	<u>\$455,881,260 18</u>

Disbursements are made on a recoverable basis for the United Kingdom and other Allied Governments under authority of Section 3, War Appropriation Act, 1944, and individual Orders in Council.

A Disbursements are for transportation, stores, equipment and services and receipts represent repayments.

B These accounts originally were operated in connection with the liabilities of the Governments concerned arising from the participation in B.C.A.T.P. No. 1 and B.C.A.T.P. No. 2. The Government of the United Kingdom having assumed responsibility in this connection, they are now closed out (the closing credit balance shown was liquidated subsequent to the closing of the fiscal year).

C That part of the total costs of the British Commonwealth Air Training Plan No. 2 which is the liability of the Government of the United Kingdom is charged to this account. Credit has been allowed therein for: the value of contributions in kind furnished by or on behalf of the United Kingdom; cash payments received from the United Kingdom representing the estimated total of R.A.F. pay (but not allowances) of all R.A.F. service personnel, both staff and pupils in the B.C.A.T.P.; cash payments received from and on behalf of the Governments of New Zealand and Australia for their pupils trained in the B.C.A.T.P.; other remittances received on behalf of the Government of the United Kingdom relating to its share of the costs.

Total charges to this account from July 1, 1942, to the close of the fiscal year 1944-45 amounted to \$715,751,207.74, particulars of which are shown in the statement under the allotment for British Commonwealth Air Training Plan, No. 2 (see page NB-13).

D Under authority of P.C. 107/7730, October 6, 1943, it was agreed between the Government of Canada and the Government of the United Kingdom to settle, with certain exceptions, all outstanding accounts between the Department of National Defence—Air Services and the United Kingdom Air Ministry, up to and including June 30, 1942, for the amount of \$200,000,000, as being due from the Government of the United Kingdom to the Government of Canada.

[9] Floating Debt

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Outstanding Cheques and Warrants—</i>				
Outstanding Imprest Account Cheques—Air.		\$ 36 75	\$ 35 00	\$ 1 75

At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and deposited herein. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Miscellaneous—</i>				
A Deferred Pay Balances—Air.....	2,554,953 08	2,728,989 63	1,927,602 64	3,356,340 07
B Estates—Present War.	199,473 16	2,353,132 80	1,753,701 28	798,904 68
C McKee Trophy Fund.....	1,146 90	55 00		1,201 90
D Deductions—Prisoners of War—Air.....		455,299 57		455,299 57
	<u>\$2,755,573 14</u>	<u>\$5,537,477 00</u>	<u>\$3,681,303 92</u>	<u>\$4,611,746 22</u>

- A A portion of the pay of certain categories of R.C.A.F. airmen and airwomen serving overseas is withheld and credited to their deferred pay accounts upon which interest, chargeable to Interest on Public Debt, is allowed at 3 per cent per annum, calculated annually on month end balances. The amount of such deferrals is periodically charged to the proper War Allotment and credited to this trust account, pending release to the individuals concerned under certain conditions set forth in R.C.A.F. regulations.
- B This account is credited with the balances of pay and allowances due deceased personnel and other amounts realized by the Administrator of Estates who directs distribution therefrom to creditors and beneficiaries.
- C Under a Deed of Gift of the late J. Dazell McKee, securities to the value of \$1,000 are held in trust by the Department. Interest derived therefrom is credited to this account and used to defray certain expenses in connection with the annual award of the McKee Trophy to the individual who is considered by the Minister, upon recommendation of the selection committee, as having made the most outstanding contribution towards the advancement of Canadian aviation. The above balance includes the value of the securities.
- D The credits to this account represent accumulations of the amounts debited to the pay accounts of prisoners of war to offset the pay (computed at the rates prescribed by the Geneva Convention) credited to the Camp Trust accounts of such prisoners of war, by the captor governments. The liability is to detaining powers and will be liquidated after cessation of hostilities.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
A Militia Pensions Suspense—Air.....	198,742 63	38,100 33	4,572 63	232,270 33
B Pay-list Deductions—Air.	24,140 00	9,535,238 65	933,418 75	8,625,959 90
	<u>\$ 222,882 63</u>	<u>\$9,573,338 98</u>	<u>\$ 937,991 38</u>	<u>\$8,858,230 23</u>

- A Pension deductions made under R.C.A.F. regulations from the pay of R.A.F. personnel on loan to the R.C.A.F. are credited to this account. The amount credited will be transferred to Special Receipts—Refunds of Previous Years' War Expenditures in appropriate proportions as a reduction of the expenditures of B.C.A.T.P. No. 1 and B.C.A.T.P. No. 2 as authorized by P.C. 111/8890, November 29, 1944.
- B Deductions for Victory Loan Bonds and War Savings Certificates from the salaries of certain employees not paid by Central Pay Office and from the pay of service personnel are credited to this account pending transmittal to the Department or agency concerned.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
A Unclaimed Cheques Suspense—Air.....	3,708 30	1,027 54	3 08	4,732 76
B Unclaimed Drafts Suspense—Air.....	44 28			44 28
C National Defence Suspense—Air.....	13,580 33	4,620,997 31	4,100,561 38	534,016 26
D Loan Subscribers in Default—Air.....	494 55	574 54	578 12	490 97
	<u>\$ 17,827 46</u>	<u>\$4,622,599 39</u>	<u>\$4,101,142 58</u>	<u>\$ 539,284 27</u>

- A All cheques which remain undelivered after six months subsequent to the date of their issue, with the exception of those drawn against Open Accounts, are credited to this account.
- B The amounts of certain Receiver General drafts are credited to this account pending receipt of advice which will enable proper allocation.
- C From time to time, remittances are received without sufficient information to enable credits to be made to the effective accounts. The amounts thereof, are credited to this account pending receipt of advice which will permit of proper allocation.
- D P.C. 2769 of April 6, 1943, authorized the Minister of Finance to enter into arrangements with chartered banks to handle, through bank branches, payroll deduction purchases of Victory Loan Bonds by certain employees, who are not paid through the Central Pay Office. This account has to do with the incomplete subscriptions under this plan of employees who have left the Government service.

1944-45

PUBLIC ACCOUNTS

PART II

NB

DEPARTMENT OF NATIONAL DEFENCE
AIR SERVICES

APPENDIX

DOMINION AERONAUTICAL ASSOCIATION LIMITED

Balance Sheet as at June 30, 1944

ASSETS		LIABILITIES
Dominion of Canada— Administrative and Operating Expenses for the period from January 4, 1941, the date of in- corporation, to June 30, 1944, less portions recovered from British Aviation Limited and Trans-Canada Air Lines Ferry Service (Sched- ule "A")	491,676 68 <u>489,706 68</u>	Accounts Payable.....
<i>Deduct—Advances Received.</i>		
	1,970 00	Reserve for expenses applicable to dissolution.....
		Share Capital— Authorized: 50,000 shares of no par value Issued:
		20 shares, fully paid
	<u>\$ 1,970 00</u>	20 00
		<u>1,400 00</u>

NOTES:

The Company ceased to carry on active operations as at June 30, 1942. On June 30, 1944, the Department of National Defence for Air agreed to accept an audited copy of the Company's Balance Sheet as at that date, together with the supporting schedule of administrative and operating expenses, as an accounting for the advances made, and also agreed to assume the outstanding liabilities—and the Company ceased to carry on business as of such date.

I have examined the accounts of Dominion Aeronautical Association Limited, for the period from January 4, 1941, the date of incorporation, to June 30, 1944, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at June 30, 1944, according to the best of my information and the explanations given to me as shown by the books of the Company.

Approved on behalf of the Board.

M. A. SEYMOUR,
Director.

HOMER SMITH,
Director.

WATSON SELLAR,
Auditor General.

SCHEDULE "A"

DOMINION AERONAUTICAL ASSOCIATION LIMITED—*Concluded*Administrative and Operating Expenses for the period
from January 4, 1941, the date of Incorporation, to June 30, 1944

Salaries and Allowances.....	228,194 93	
Travelling.....	88,334 54	
Rent of Offices.....	47,438 12	
Telephone and Telegraph.....	37,813 66	
Office Supplies and Expenses.....	35,710 83	
Unemployment Insurance and Social Security Taxes.....	9,539 65	
Public Relations.....	6,923 52	
Legal and Secretarial Expenses.....	2,033 17	
Special Accounting Services.....	1,250 00	
Fidelity Bond Premiums.....	506 44	
Incorporation and Organization Expenses.....	416 90	
Provision for Expenses applicable to dissolution.....	550 00	
Advances to Canadian Aviation Bureau—balance written off.....	72 81	
Examination of Candidates—		
Physical Examinations.....	25,085 13	
Photographs and Photostats.....	727 06	
Personal Investigation Reports.....	15,154 25	
Flight Checks.....	21,618 05	
		62,584 49
Candidates Expenses—		
Transportation Expenses.....	120,098 03	
Hotel Accommodation.....	16,837 64	
Per Diem Subsistence Allowances.....	46,058 59	
		182,994 26
		<u>704,363 32</u>
Deduct: Portions of expenses recovered—		
British Aviation Limited.....	207,893 14	
Trans-Canada Air Lines Ferry Service.....	4,793 50	
		<u>212,686 64</u>
Total, applied against Dominion of Canada Advances.....		<u><u>\$ 491,676 68</u></u>

1944-45

PUBLIC ACCOUNTS

PART II

O

**DEPARTMENT OF NATIONAL HEALTH
AND WELFARE**

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF NATIONAL HEALTH AND WELFARE

The Department of National Health and Welfare was established October 14, 1944, under the Department of National Health and Welfare Act, c. 22, 1944-45. Revenues and expenditures of the Department in the fiscal year 1943-44 were reported under those of the Department of Pensions and National Health.

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:

Ordinary	1,725,262 88
War	1,340,438 97

\$3,065,701 85

Revenues—

[8b] Consolidated Deficit Account:

Ordinary	252,144 93
Special Receipts	4,244 02

\$ 256,388 95

Receipts and Disbursements—Open Accounts

[10] Deposit and Trust Accounts..(Dr.)\$ 42,151 87

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page O—18.

REVENUES

Comparative Summary

	1944-45	1943-44
Ordinary Revenue—		
A Privileges, Licences and Permits.....	8,484 57	8,378 00
B Services and Service Fees.....	225,790 36	234,718 38
Premium, Discount and Exchange.....	*	22 53
C Refunds of Expenditure.....	421 00	165 80
D Miscellaneous	17,449 00	15,838 96
Total Ordinary	252,144 93	259,123 67
Special Receipts—		
E Refunds of Previous Years' War Expenditures.....	4,244 02	
Grand Total	<u>\$ 256,388 95</u>	<u>\$ 259,123 67</u>

* Included in Miscellaneous.

Details

Ordinary Revenue—

A Privileges, Licences and Permits:

Food and Drugs Act, c. 76, R.S., \$448.90; Opium and Narcotic Drugs Act, c. 144, R.S., \$3,415; Proprietary or Patent Medicine Act, c. 151, R.S., \$4,620.67..... 8,484 57

B Services and Service Fees:

Tonnage duties: Nova Scotia, \$135,938.44; Prince Edward Island, \$241.20; New Brunswick, \$17,541.06; Quebec, \$28,384.66; Ontario, \$8; Manitoba, \$44.92; British Columbia, \$29,294.14..... 211,452 42
Analysis Fees—Food and Drugs Act, c. 76, R.S..... 1,950 00
Fumigation and inspection of Ships..... 12,387 94

225,790 36

Tonnage duties are levied on ships arriving at Canadian Ports. Sick mariners employed on board and belonging to ships on which such duties have been paid are provided with gratuitous medical and surgical treatment. The expenditure incurred in treating sick mariners amounted to \$303,767.58 during the fiscal year, see expenditure details of Vote No. 222.

C Refunds of Previous Years' Expenditures.....

421 00

D Miscellaneous:

Fines and Forfeitures: Food and Drugs Act, c. 75, R.S..... 6,510 45
Fines and Forfeitures: Opium and Narcotic Drugs Act, c. 144, R.S..... 9,092 37
Use of Quarantine Launch..... 1,800 00
Premium on foreign exchange transactions..... 24 18
Sundry 22 00

17,449 00

Total Ordinary

252,144 93

Special Receipts—

E Refunds of Previous Years' War Expenditures:

Chloramination of Water Systems—Greater Vancouver, North Vancouver City and District..... 81 68
Fort St. John, B.C.—Drilling of Wells, Erection of Pump House, Purchase and Installation of Pumping Equipment..... 4,162 34

4,244 02

Grand Total

\$ 256,388 95

Certified correct.

G. B. CHISHOLM,
Deputy Minister of National Health.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
O-4	Stat.	Salary of Minister, Salaries Act, c. 182, R.S., as amended.....	4,677 40	4,677 40	
O-4	Stat.	Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	935 50	935 50	
O-5	511	Departmental Administration, including expenses incidental to organization.....	1,000,000 00	208,353 76	
O-5	213	Branch Administration.....	60,266 00	41,475 86	45,199 70
O-6	214	Food and Drugs.....	189,260 00	179,661 50	178,237 74
O-6	215	Opium and Narcotic Drugs.....	74,957 00	73,449 42	65,356 07
O-7	216	Proprietary or Patent Medicines.....	17,172 00	16,123 78	15,884 81
O-7	217	Quarantine and Leprosy.....	186,651 00	153,859 85	152,371 10
O-7	218	Laboratory of Hygiene.....	159,052 00	143,085 63	134,378 34

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
O-8	219	Immigration Medical Inspection.....	49,621 00	44,959 11	42,759 56
O-8	220	Child and Maternal Hygiene.....	59,381 00	32,428 53	27,829 34
	532				
O-9	221	Public Health Engineering.....	43,352 00	37,785 27	36,352 24
	533				
O-9	222	Treatment of Sick Mariners.....	332,176 00	303,767 58	293,706 55
	534				
O-10	223	Industrial Hygiene.....	8,605 00	7,305 07	6,492 51
O-10	224	Medical Investigation Division.....	28,696 00	21,560 72	31,286 50
	535				
O-11	225	Nutrition Service.....	63,181 00	43,518 10	30,474 07
	536				
		Combating Venereal Diseases:			
	226				
O-11	537	Administration.....	137,304 00	89,739 74	7,161 62
	447				
O-11	227	Assistance to Provinces for control of venereal diseases under regulations approved by the Governor in Council.....	200,000 00	175,622 14	149,880 61
	538				
O-12	228	Distribution of Arsenicals under regulations approved by the Governor in Council.....	50,000 00	43,533 92	45,654 32
O-12	229	Grants to Institutions assisting Sailors, in the amounts detailed in the Estimates.....	2,600 00	2,600 00	2,600 00
MISCELLANEOUS GRANTS					
		Grant to the:—			
O-12	230	Canadian Welfare Council.....	8,100 00	8,100 00	8,100 00
O-12	231	Canadian National Committee for Mental Hygiene.....	10,000 00	10,000 00	10,000 00
O-12	232	Health League of Canada.....	5,000 00	5,000 00	5,000 00
O-12	233	Canadian National Institute for the Blind...	18,000 00	18,000 00	18,000 00
O-12	234	L'Association Canadienne Francaise des Aveugles.....	4,050 00	4,050 00	4,050 00
O-12	235	L'Institut Nazareth de Montreal.....	4,050 00	4,050 00	4,050 00
O-12	236	Montreal Association for the Blind.....	4,050 00	4,050 00	4,050 00
O-12	237	Canadian Tuberculosis Association.....	20,250 00	20,250 00	20,250 00
O-12	238	Victorian Order of Nurses.....	13,100 00	13,100 00	13,100 00
O-12	239	St. John Ambulance Association.....	4,050 00	4,050 00	4,050 00
O-12	240	Canadian Red Cross Society.....	10,000 00	10,000 00	10,000 00
SUPERANNUATION AND RETIREMENT BENEFITS					
O-12	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	170 00	170 00	
		Total Ordinary.....	2,768,706 90	1,725,262 88	1,366,275 08
		<i>Expenditures: from Appropriations not required for 1944-45.....</i>			250,000 00
		Allotted from the War Appropriation (Details on page O-13).....	1,486,539 00	1,340,438 97	1,165,042 90
		Grand Total.....	<u>\$ 4,255,245 90</u>	<u>\$ 3,065,701 85</u>	<u>\$ 2,781,317 98</u>

Salary of Minister, Hon. Brooke Claxton, Salaries Act, c. 182, R.S., as amended.....	\$ 4,677 40
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	\$ 935 50

The above payments cover the period from October 14, 1944 to March 31, 1945.

Vote 511 Departmental Administration including expenses incidental to organization.. 1,000,000 00
Expenditures.....\$ 208,353 76

A distribution of expenditures follows:

	Salaries	27,417 56
	Cost of Living Bonus and Other Pay-list Items.....	2,197 28
A	Advertising and Publicity	86,416 52
B	Telephones, Telegrams and Postage.....	17,144 82
C	Equipment	22,851 35
D	Sundries	25,896 85
	Rents	2,591 40
E	Materials and Supplies	17,407 84
	Freight, Cartage and Express.....	727 10
	Transportation and Travelling Expenses.....	5,703 04
		\$ 208,353 76

As of March 31, 1945, there were 42 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus. G. B. Chisholm, Deputy Minister, National Health Branch, \$9,000; G. F. Davidson, Deputy Minister, Welfare Branch, \$9,000; R. B. Curry, \$7,200; F. E. Hurst, \$2,760; A. Nicholson, \$2,520; D. C. Rowat, \$2,400; J. C. Rutledge, \$4,200.

Travelling expenses of \$300 or over were paid to: N. R. Boutin, \$441.79; M. J. Cullen, \$347.76; R. B. Curry, \$387.12; H. G. Page, \$338.67; H. C. Rhodes, (included under Vote 226); J. C. Rutledge, \$438.85; A. E. Thornton, \$584.55.

A Suppliers receiving \$5,000 or more: Cockfield Brown Co. Ltd., \$80,053.34.

B Includes an amount of \$14,833.11 for postage on Family Allowance Application Forms.

C Includes payments to: Dominion Government, Department of Public Works, \$9,587.88; Province of Ontario, \$5,105.

D Includes payments to: International Business Machines Co. Ltd., \$6,749.85; Province of Ontario reimbursements of salaries of 14 key-punch operators and 6 checkers from October 1, 1944 to March 31, 1945, \$7,165.52.

E Includes payments to the Department of Public Printing and Stationery, \$10,917.76.

Vote 213 (and Vote 528, Supplementary Estimates) Health Branch Administration

	Estimates	Allotments	Expenditures
Salaries	35,415 00	35,415 00	28,032 10
Cost of Living Bonus and Other Pay-list Items.....	4,551 00	4,551 00	3,387 53
A Advertising and Publicity.....	2,500 00	2,500 00	1,820 45
Telephones, Telegrams and Postage.....	200 00	400 00	318 78
Equipment	500 00	500 00	69 31
Sundries	600 00	600 00	284 48
B Materials and Supplies.....	2,000 00	2,000 00	1,560 57
Freight, Cartage and Express.....	500 00	500 00	284 47
Transportation and Travelling Expenses.....	14,000 00	13,800 00	5,718 17
	\$ 60,266 00	\$ 60,266 00	\$ 41,475 86

As of March 31, 1945, there were 22 salaried employees being paid from this account. J. J. Heagerty was receiving a salary at an annual rate of \$5,940.

Travelling expenses of \$300 or over were paid to: G. F. Amyot, \$662.70; M. R. Bow, \$432.05; M. C. Hiltz, \$420.97; F. W. Jackson, \$310.94.

A Includes payments to the Department of Public Printing and Stationery of \$1,769.05 in connection with the printing of departmental publications.

B Includes payments to the Department of Public Printing and Stationery of \$1,333.79.

Vote 214 (and Vote 529, Supplementary Estimates) Food and Drugs

	Estimates	Allotments	Expenditures
Salaries	154,785 00	150,785 00	147,127 04
Cost of Living Bonus and Other Pay-list Items.....	10,975 00	10,975 00	10,773 24
Telephones, Telegrams and Postage.....	2,500 00	2,700 00	2,554 72
Equipment	3,500 00	5,500 00	3,912 32
A Sundries	3,000 00	3,400 00	3,332 29
Professional and Special Services.....	1,500 00	1,300 00	869 21
B Materials and Supplies	7,500 00	9,500 00	6,898 43
Freight, Cartage and Express.....	500 00	700 00	629 92
Transportation and Travelling Expenses.....	15,000 00	14,400 00	13,564 33
	199,260 00	199,260 00	189,661 50
Less amount recoverable for analyses of Food and Drugs for the Department of National Defence.....	10,000 00	10,000 00	10,000 00
	<u>\$ 189,260 00</u>	<u>\$ 189,260 00</u>	<u>\$ 179,661 50</u>

This vote provides for the cost of administration of the Food and Drugs Act, c. 76, R.S., which was designed for the protection of the purchasing consumer by preventing or prohibiting adulteration and misrepresentation in the sale of food and drugs. Laboratories are located in Halifax, Montreal, Ottawa, Toronto and Vancouver, with inspectors at these and other strategic points.

As of March 31, 1945, there were 73 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus. F. E. Artlett \$3,180; J. F. Blanchard, \$2,700; F. C. Collier, \$3,300; A. P. Couture, \$3,660; A. L. Davidson, \$3,180; W. A. Davidson, \$3,660; J. Dick, \$3,300; H. R. L. Hart, \$3,000; W. H. Hill, \$3,660; P. E. Jean, \$2,700; L. E. Johnson, \$2,700; H. M. Lancaster, \$5,220; J. L. Thomson, \$2,820; H. O. Tomlinson, \$2,700; J. G. A. Valin, \$4,620; H. A. Watson, \$3,300; R. D. Whitmore, \$4,140; E. F. Whyte, \$2,700.

Travelling expenses of \$300 or over were paid to: C. E. Abrams, \$862.32; L. S. Anderson, \$1,178.89; A. W. Cooke, \$711.48; J. Cullen, \$914.96; J. E. Dixon, \$468.48; H. G. Hibbs, \$557.25; J. L. Hollinshead, \$694.73; A. S. Horswill, \$594.72; F. A. Kirby, \$999.73; J. D. MacDonald, \$630.09; E. Martin, \$838.31; J. A. Martin, \$735.82; W. R. Moon, \$375.62; J. St. Onge, \$405.91; T. Stewart, \$612.77; E. B. Thurlow, \$491.31.

A Includes purchase of samples, \$2,597.73.

B Includes payments to the Department of Public Printing and Stationery, \$2,000.43.

Vote 215 (and Vote 530, Supplementary Estimates) Opium and Narcotic Drugs

	Estimates	Allotments	Expenditures
Salaries	42,345 00	40,345 00	40,031 60
Cost of Living Bonus and Other Pay-list Items.....	4,112 00	3,912 00	3,730 82
Telephones, Telegrams and Postage.....	300 00	300 00	239 00
Equipment	100 00	100 00	1 25
Sundries	100 00	200 00	140 82
A Professional and Special Services.....	20,000 00	24,200 00	24,136 35
Materials and Supplies.....	1,000 00	1,000 00	608 83
Transportation and Travelling Expenses.....	7,000 00	4,900 00	4,560 75
	<u>\$ 74,957 00</u>	<u>\$ 74,957 00</u>	<u>\$ 73,449 42</u>

This vote provides for the cost of administration of the Opium and Narcotic Drugs Act, c. 144, R.S., respecting the control of legal and the prevention of illegal sale of narcotics in Canada.

As of March 31, 1945, there were 23 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus: R. C. Hammond, \$3,000; K. C. Hossick, \$3,720; M. R. LaVoie, \$3,000; J. J. Scanlon, \$2,400; C. H. L. Sharman, \$4,500.

Travelling expenses of \$300 or over were paid to: R. C. Hammond, \$1,783.74; M. R. LaVoie, \$1,932.19; C. H. L. Sharman, \$823.17.

A This allotment covers legal services in connection with prosecutions under this Act. Payments of \$1,000 or more were made to: J. Clearihue, \$1,406.60; W. E. Kelly, \$2,969.45; H. J. MacDonald, \$1,444.70; N. L. Mathews, \$3,184.14; A. M. Shinbane, \$1,134.77; G. S. Wismer, \$8,850.39.

Vote 216 Proprietary or Patent Medicines

	Estimates	Allotments	Expenditures
Salaries	13,140 00	13,140 00	12,467 50
Cost of Living Bonus and Other Pay-list Items.....	1,432 00	1,432 00	1,306 20
Sundries	100 00	100 00	36 37
Professional and Special Services.....	2,000 00	2,000 00	2,000 00
Materials and Supplies	300 00	400 00	294 61
Transportation and Travelling Expenses.....	200 00	100 00	19 10
	<u>\$ 17,172 00</u>	<u>\$ 17,172 00</u>	<u>\$ 16,123 78</u>

This vote provides for the cost of administration of the Proprietary or Patent Medicine Act, c. 151, R.S., the provisions of which require, *inter alia*, that patent medicines be registered with the Department and that licences for the sale thereof, when formulae, labelling, etc., meet departmental requirements, be issued annually.

As of March 31, 1945, there were 7 salaried employees being paid from this account. L. P. Teevens was receiving a salary at an annual rate of \$4,080 on that date.

Vote 217 Quarantine and Leprosy

	Estimates	Allotments	Expenditures
Salaries.....	113,475 00	113 475 00	113,086 94
Cost of Living Bonus and Other Pay-list Items.....	10,176 00	10,176 00	9,720 38
Telephones, Telegrams and Postage.....	2,000 00	1,500 00	1,426 27
Equipment	7,500 00	5,000 00	4,354 63
Lands and Buildings.....	30,000 00	30,000 00	123 11
Sundries	2,500 00	4,200 00	3,781 62
Professional and Special Services.....	2,000 00	1,300 00	956 75
Materials and Supplies.....	15,000 00	18,000 00	17,820 13
Freight, Cartage and Express.....	1,000 00	400 00	293 02
Transportation and Travelling Expenses.....	3,000 00	2,600 00	2,297 00
	<u>\$ 186,651 00</u>	<u>\$ 186,651 00</u>	<u>\$ 153,859 85</u>

This vote provides for the cost of (a) administration of the Quarantine Act, c. 168, R.S., designed and operated for the purpose of preventing the entry of infectious diseases into Canada (quarantine stations are maintained at the principal Canadian ports) and (b) administration of the Leprosy Act, c. 119, R.S., under which hospitals for treatment of lepers are operated at Tracadie, N.B., and at Bentinck Island, B.C.

As at March 31, 1945, there were 59 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employee in receipt of war duties supplement is indicated by an asterisk. C. P. Brown, \$5,220; P. Cartier, \$3,540 (Dec. 4); C. Cartwright, \$4,080; *J. D. Cretien, \$4,260; P. E. Fiset, \$3,240; J. Gale, \$2,400; R. B. Jenkins, \$4,020, (plus allowance for house, fuel and light, \$600); H. G. Joyce, \$3,540; J. B. Peloquin, \$3,480; A. Rochichaud, \$2,800; Rev. Mother Savoie, \$3,000 (Sept. 30); G. L. Sparks, \$3,060, (plus allowance for house, fuel and light, \$480); Rev. Mother Turcotte, \$3,000.

Travelling expenses of \$300 or over were paid to: W. I. Bent, \$355.90; C. P. Brown, \$351.01; A. Cantin, (included under Vote 219).

Vote 218 (and Vote 531, Supplementary Estimates) Laboratory of Hygiene

	Estimates	Allotments	Expenditures
Salaries	109,005 00	104,005 00	96,589 14
Cost of Living Bonus and Other Pay-list Items.....	12,047 00	12,047 00	8,242 17
Equipment	5,000 00	9,000 00	7,034 73
A Sundries, including Fees	8,500 00	8,500 00	8,057 11
Materials and Supplies.....	16,000 00	18,000 00	17,257 57
Freight, Cartage and Express.....	2,000 00	1,000 00	600 69
Transportation and Travelling Expenses.....	6,500 00	6,500 00	5,304 22
	<u>\$ 159,052 00</u>	<u>\$ 159,052 00</u>	<u>\$ 143,085 63</u>

This vote provides for the cost of (a) the maintenance of a laboratory at Ottawa relating to the operation of that Part of the Food and Drugs Act, c. 76, R.S., as amended, concerning the manufacture and sale of biological products such as vaccines, serums and also of potent drugs; (b) the bacteriological examination of foods, etc.; and (c) the maintenance of a virological laboratory at Kamloops, B.C.

As of March 31, 1945, there were 60 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Date of separation is shown in parenthesis and employee in receipt of war duties supplement is indicated by an asterisk. M. G. Allmark, \$3,240; E. T. Bynoe, \$3,240; G. D. W. Cameron, \$6,000; *W. A. Crandall, \$3,000; J. W. Fisher, \$3,000; J. Gibbard, \$4,260; R. J. Gibbons, \$4,620 (military leave July 13); F. A. Humphreys, \$3,240; G. A. Lepage, \$3,000; C. A. Morrell, \$4,440; L. I. Pugsley, \$3,240.

Travelling expenses of \$300 or over were paid to: R. H. Allen, \$915.60; G. D. W. Cameron, \$648.26; J. Gibbard, \$391.14; F. A. Humphreys, \$590.25.

A Includes analysis fees as follows: Macdonald College, McGill University, \$4,000; School of Hygiene, University of Toronto, \$2,000.

Vote 219 Immigration Medical Inspection

	Estimates	Allotments	Expenditures
Salaries	38,450 00	38,450 00	35,602 86
Cost of Living Bonus and Other Pay-list Items.....	1,571 00	1,571 00	1,333 75
Telephones, Telegrams and Postage.....	500 00	800 00	714 94
Equipment	1,000 00	800 00	323 59
Sundries	1,500 00	2,400 00	2,394 68
Professional and Special Services.....	500 00	100 00	75 58
A Rents	4,000 00	3,500 00	3,446 96
Materials and Supplies.....	1,000 00	900 00	666 74
Freight, Cartage and Express.....	100 00	100 00	3 23
Transportation and Travelling Expenses.....	1,000 00	1,000 00	396 78
	<u>\$ 49,621 00</u>	<u>\$ 49,621 00</u>	<u>\$ 44,959 11</u>

As of March 31, 1945, there were 18 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable. Employee in receipt of war duties supplement is indicated by an asterisk. A. Cantin, \$3,540; *J. L. Cock, \$4,200; W. Egan, \$4,080, plus living allowance, \$250; H. B. Jeffs, \$4,620, plus living allowance, \$300; H. D. Reid, \$4,620.

Travelling expenses of A. Cantin amounting to \$512.57 were paid from Vote 217, Quarantine and Leprosy.

A This expenditure covers rent of office accommodation in London, England.

Vote 220 (and Vote 532, Supplementary Estimates) Child and Maternal Hygiene

	Estimates	Allotments	Expenditures
Salaries	10,560 00	10,560 00	10,560 00
Cost of Living Bonus and Other Pay-list Items.....	221 00	221 00	221 00
A Advertising and Publicity.....	44,000 00	44,000 00	19,389 33
Sundries	1,500 00	1,300 00	351 33
Professional and Special Services.....	100 00	100 00	
Freight, Cartage and Express.....	1,000 00	1,200 00	1,077 37
Transportation and Travelling Expenses.....	2,000 00	2,000 00	829 50
	<u>\$ 59,381 00</u>	<u>\$ 59,381 00</u>	<u>\$ 32,428 53</u>

As of March 31, 1945, there were 3 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: E. Couture, \$5,220; M. Johnson, \$3,720.

E. Couture received travelling expenses of \$670.90.

A Includes payment to the Department of Public Printing and Stationery of \$18,369.04 for departmental publications.

Vote 221 (and Vote 533, Supplementary Estimates) Public Health Engineering

	Estimates	Allotments	Expenditures
Salaries	28,815 00	28,815 00	27,631 57
Cost of Living Bonus and Other Pay-list Items.....	2,237 00	2,237 00	1,415 42
Telephones, Telegrams and Postage.....	800 00	1,000 00	848 12
Equipment	500 00	500 00	262 40
Sundries	2,000 00	1,800 00	1,312 36
Materials and Supplies.....	1,000 00	1,700 00	612 83
Transportation and Travelling Expenses.....	8,000 00	7,300 00	5,702 57
	<u>\$ 43,352 00</u>	<u>\$ 43,352 00</u>	<u>\$ 37,785 27</u>

Expenditures from this vote were for (a) the supervision, from a public health standpoint, of all public transportation facilities, (b) the supervision of federal public buildings as regards the health of government employees, (c) the making of sanitary surveys of shellfish areas, and (d) the administration of the Public Works Health Act, c. 91, R.S.

As of March 31, 1945, there were 14 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Date of separation is shown in parenthesis and employees in receipt of war duties supplements are indicated by asterisks. *F. M. Brickenden, \$2,820; *G. H. Edgecombe, \$3,420; W. S. R. Edmonds, \$3,300; *G. H. Ferguson, \$4,620; J. D. Lee, \$2,700 (Aug. 15); *J. R. Menzies, \$2,820; *A. H. Perry, \$2,820.

Travelling expenses of \$300 or over were paid to: *F. M. Brickenden, \$1,525.44; A. J. Carlson; *G. H. Edgecombe, \$942.94; W. S. R. Edmonds, \$709.42; G. H. Ferguson, \$364.15; J. D. Lee, \$386.04; *W. G. McKay; *J. R. Menzies, \$1,097.16; *R. K. Pequegnat; *A. H. Perry, \$3,303.26; *A. Richardson; S. Whittaker, \$604.09. The travelling expenses of those employees whose names are preceded by asterisks were paid wholly, or in part, from the war allotment, and, where amounts are not given, total travelling expenses are shown under that allotment.

Vote 222 (and Vote 534, Supplementary Estimates) Treatment of Sick Mariners

	Estimates	Allotments	Expenditures
Salaries	40,365 00	40,365 00	38,189 80
Cost of Living Bonus and Other Pay-list Items.....	5,611 00	5,611 00	5,412 14
Telephones, Telegrams and Postage.....	800 00	1,000 00	764 95
Equipment	1,000 00	1,000 00	603 98
Lands and Buildings.....	1,500 00	1,500 00	155 81
Sundries	2,500 00	3,000 00	2,502 06
A Professional and Special Services.....	250,000 00	250,000 00	232,822 01
Rents	2,400 00	2,400 00	2,254 00
B Materials and Supplies	25,000 00	24,300 00	18,866 67
Transportation and Travelling Expenses	3,000 00	3,000 00	2,196 16
	<u>\$ 332,176 00</u>	<u>\$ 332,176 00</u>	<u>\$ 303,767 58</u>

Part V of the Canada Shipping Act, c. 44, 1934, which is administered by the Department under authority of P.C. 2875, November 18, 1937, provides for levying tonnage duties on ships arriving at Canadian ports and for gratuitous medical and surgical treatment of sick mariners employed on board and belonging to ships on which such duties have been paid. There were 18,316 sick mariners treated during the year of whom 2,599 required hospitalization.

NOTE.—Tonnage duties collected during the year amounted to \$211,452.42. (See Revenue Section hereof).

As of March 31, 1945, there were 38 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus. H. A. Creighton, \$2,500; M. J. MacAulay, \$2,500; J. W. MacIntosh, \$2,400.

A This expenditure includes:

(a) Hospital charges, \$164,496.05—accounts of \$2,000 or over: Halifax Infirmary, \$36,426.75; Jeffrey Hales Hospital, Quebec, \$4,590.50; Lancaster Hospital, Saint John, \$21,088.49; Montreal Convalescent Hospital, \$3,912.50; Montreal General Hospital, \$8,386.50; Nova Scotia Sanatorium, Kentville, \$3,786; Prince Rupert General Hospital, \$2,442; Royal Edward Laurentian Hospital, Ste. Agathe des Monts, \$2,108.45; Saint John General Hospital, \$2,074.25; St. Joseph's Hospital, Three Rivers, \$5,336; St. Joseph's Hospital, Victoria, \$2,723.30; St. Luc Hospital, Montreal, \$6,641.50; St. Paul's Hospital, Vancouver, \$15,903.85; Savard Park Hospital, Quebec, \$2,591.50; City of Sydney Hospital, \$4,141.

(b) Payments for medical fees and clinics, \$64,181.51—accounts of \$1,000 or over: L. Berlinquet, Three Rivers, \$3,938.75; G. Boudreau, Cheticamp, \$1,154.95; J. J. Carroll, Antigonish, \$1,361.50; F. Hogan, Vancouver, \$4,900; R. H. Kee, Saint John, \$1,482; Lancaster Hospital, Saint John, \$4,815.60; Montreal General Hospital, \$3,457; W. J. Poirier, Cheticamp, \$2,129.25; L. Ramsay, Clarke's Harbour, \$1,786.15; St. Paul's Hospital, Vancouver, \$1,821; A. F. Weir, Freeport, \$1,095.50; A. M. Wilson, Barrington, \$1,514.80.

(c) Payment of nurses' fees, \$4,094.45.

(d) Burial of destitute sailors, \$50.

B This expenditure includes: medical supplies, \$9,577.46; fuel, \$1,472.55; food, \$6,766.66; miscellaneous supplies, \$1,050.

Vote 223 Industrial Hygiene

	Estimates	Allotments	Expenditures
Salaries	6,000 00	6,600 00	6,096 59
Cost of Living Bonus and Other Pay-list Items.....	1,405 00	605 00	205 28
Telephones, Telegrams and Postage.....	100 00	100 00	46 19
Equipment	300 00	500 00	308 06
Sundries	300 00	400 00	369 12
Transportation and Travelling Expenses.....	500 00	400 00	279 83
	<u>\$ 8,605 00</u>	<u>\$ 8,605 00</u>	<u>\$ 7,305 07</u>

As of March 31, 1945, there were 2 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates include war duties supplements where applicable. Date of separation is shown in parenthesis and employee in receipt of a war duties supplement is indicated by an asterisk. *C. F. Blackler, \$4,540 (Feb. 27); K. K. Kay, \$3,240.

Travelling expenses of \$300 or over were paid from the War Allotment—Industrial Hygiene, including Inspection of Industrial Plants to: C. F. Blackler, \$1,485.18; K. K. Kay, \$385.39.

Vote 224 (and Vote 535, Supplementary Estimates) Medical Investigation Division

	Estimates	Allotments	Expenditures
Salaries	23,550 00	23,350 00	17,859 77
Cost of Living Bonus and Other Pay-list Items.....	946 00	1,146 00	1,067 62
Sundries	100 00	100 00	43 49
A Professional and Special Services.....	3,500 00	3,500 00	2,178 30
Materials and Supplies.....	300 00	500 00	391 89
Transportation and Travelling Expenses.....	300 00	100 00	19 65
	<u>\$ 28,696 00</u>	<u>\$ 28,696 00</u>	<u>\$ 21,560 72</u>

This vote provides for expenses in connection with the certification of medical fitness of entrants to the government service appointed by the Civil Service Commission, general supervision of the health of civil servants and special medical investigations and studies relating to health matters.

As of March 31, 1945, there were 8 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: H. T. Douglas, \$4,620; G. Heidman, \$3,720; W. W. McKay, \$3,540.

A Includes payment of \$1,836.30 to the Province of Ontario, Department of Health, for the pulmonary X-ray examination of civil servants in Ottawa.

Vote 225 (and Vote 536, Supplementary Estimates) Nutrition Service

	Estimates	Allotments	Expenditures
Salaries	41,090 00	40,090 00	26,450 54
Cost of Living Bonus and Other Pay-list Items.....	4,591 00	4,591 00	2,281 82
A Advertising and Publicity	4,000 00	4,000 00	3,370 40
Telephones, Telegrams and Postage.....	200 00	400 00	267 37
Equipment	500 00	500 00	332 06
Sundries	300 00	300 00	280 38
B Professional and Special Services.....		1,000 00	1,000 00
C Materials and Supplies.....	2,500 00	2,300 00	1,935 18
Transportation and Travelling Expenses.....	10,000 00	10,000 00	7,550 35
	<u>\$ 63,181 00</u>	<u>\$ 63,181 00</u>	<u>\$ 43,518 10</u>

This vote provides for the cost of educational work regarding food values, choice of foods, etc., and of making available to the Department of National War Services expert opinion on nutritional subjects.

As of March 31, 1945, there were 19 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates include war duties supplements where applicable. Date of separation is shown in parenthesis and employee in receipt of war duties supplement is indicated by an asterisk. G. L. Duggan, \$3,000; F. W. Hanley, \$3,000; M. W. Harlow, \$3,120 (July 31); *L. B. Pett, \$4,620.

Travelling expenses of \$300 or over were paid to: E. Bedford, \$307.21; G. L. Duggan, \$605.02; M. P. Goode, \$615.21; F. W. Hanley, \$613.37; M. Lock, \$335.75; M. E. Macbeth, \$467.01; L. B. Pett, \$1,902.77; C. M. Robertson, \$724.62; D. Tripp, \$451.88; R. M. Walker, \$467.28; R. White, \$529.65.

A Includes payments to the Department of Public Printing and Stationery, \$1,660.23; and the National Film Board, \$1,573.42.

B Under authority of P.C. 92/505 of January 24, 1945, payment of \$1,000 was made to Anna Speers for the preparation of a report on "Nutrition and Production and Distribution of Foods".

C Includes payments to the Department of Public Printing and Stationery of \$1,270.83.

Vote 226 (and (a) Vote 537, Supplementary Estimates; (b) Vote 447, Further Supplementary Estimates) Combating Venereal Diseases: Administration

	Estimates	Allotments	Expenditures
Salaries	11,750 00	12,350 00	11,898 20
Cost of Living Bonus and Other Pay-list Items.....	1,304 00	1,304 00	966 87
A Advertising and Publicity	116,250 00	115,250 00	70,736 22
Sundries	500 00	1,500 00	1,347 83
B Materials and Supplies	1,500 00	2,500 00	1,635 13
Transportation and Travelling Expenses.....	6,000 00	4,400 00	3,155 49
	<u>\$ 137,304 00</u>	<u>\$ 137,304 00</u>	<u>\$ 89,739 74</u>

As of March 31, 1945, there were 7 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: W. G. Dixon, \$3,000; H. C. Rhodes, \$3,000.

Travelling expenses of \$300 or over were paid to: W. G. Dixon, \$1,667.49; H. C. Rhodes, \$1,201.79 (including those paid from Vote 511).

A Under P.C. 6292 of August 9, 1944 authority was given the Department to use the media of advertising, radio broadcasting and motion pictures to inform the public of the threat of venereal infection to the nation in order to promote effective community combating action, expenditures not to exceed \$90,250. Expenditures of \$69,705.25 were made under this authority as follows: advertising, \$66,879.87; radio, \$1,597.07; motion pictures, \$1,228.31, and payments were made to: Association of Canadian Radio Artists, \$375; Canadian Broadcasting Corporation, \$1,072.07; A. King, \$150; H. Stanfield Ltd., \$66,879.87; National Film Board, \$1,228.31.

B Includes payments to the Department of Public Printing and Stationery of \$1,625.52.

Vote 227 (and Vote 538, Supplementary Estimates) Combating Venereal Diseases:

Assistance to Provinces for control of venereal diseases under regulations approved

by the Governor in Council..... 200,000 00

Expenditures..... \$ 175,622 14

This vote provides for the cost of additional assistance to the provinces to make possible increased facilities for venereal disease control such as additional enlarged clinics, both day and night, and increased field investigation forces; such assistance to be distributed under regulations to be established by Order in Council. This assistance is in addition to the distribution of arsenicals to the provinces.

Payments were made to the provinces as follows: Nova Scotia, \$7,996.05; Prince Edward Island, \$1,252.93; New Brunswick, \$8,141.08; Quebec, \$56,752.17; Ontario, \$45,861.33; Manitoba, \$9,533.78; Saskatchewan, \$11,649.29; Alberta, \$8,674.39; British Columbia, \$8,888.98.

Vote 228 Combating Venereal Diseases: Distribution of Arsenicals under regulations approved by the Governor in Council.....	50,000 00
Expenditures.....	\$ 43,533 92

This vote provides for the cost of purchases of arsenical preparations for distribution to the provinces, the provincial authorities undertaking that there will be no diminution of their activities for the control and prevention of venereal diseases.

Purchases were made as follows: Abbott Laboratories Ltd., \$380.36; Dominion Government, Department of Veterans Affairs, \$51.25; Merck Co. Ltd., \$4,565.93; Parke, Davis Co., \$31,124.60; Poulenc Bros. Laboratories of Canada Ltd., \$3,495.65; Synthetic Drug Co. Ltd., \$3,916.13.

The value of drugs distributed to the provinces follows: Nova Scotia, \$2,571.40; New Brunswick, \$1,621.05; Prince Edward Island, \$267.50; Quebec, \$14,847.49; Ontario, \$15,899.09; Manitoba, \$2,100.92; Saskatchewan, \$523.05; Alberta, \$1,970.25; British Columbia, \$3,733.17.

Vote 229 Grants to Institutions assisting Sailors, in the amounts detailed in the Estimates..	\$ 2,600 00
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	Estimates	Expenditures
Navy League of Canada, Halifax.....	200 00	200 00
Sailors' Institute, North Sydney.....	200 00	200 00
Navy League of Canada, Sydney.....	200 00	200 00
Seamen's Mission Society, Saint John.....	200 00	200 00
Catholic Sailors' Club, Saint John.....	200 00	200 00
Catholic Sailors' Club, Montreal.....	200 00	200 00
Montreal Seamen's Institute	200 00	200 00
Montreal Sailors' Hostel	200 00	200 00
Catholic Sailors' Club, Hochelaga Branch	200 00	200 00
Catholic Seamen's Club, Quebec	200 00	200 00
Quebec Seamen's Institute	200 00	200 00
Vancouver Sailors' Home	200 00	200 00
Victoria Seamen's Institute.....	200 00	200 00
	\$ 2,600 00	\$ 2,600 00

MISCELLANEOUS GRANTS

	Estimates	Expenditures
Grant to the:—		
Vote 230 Canadian Welfare Council.....	8,100 00	8,100 00
Vote 231 Canadian National Committee for Mental Hygiene.....	10,000 00	10,000 00
Vote 232 Health League of Canada.....	5,000 00	5,000 00
Vote 233 Canadian National Institute for the Blind.....	18,000 00	18,000 00
Vote 234 L'Association Canadienne Francaise des Aveugles.....	4,050 00	4,050 00
Vote 235 L'Institut Nazareth de Montreal.....	4,050 00	4,050 00
Vote 236 Montreal Association for the Blind.....	4,050 00	4,050 00
Vote 237 Canadian Tuberculosis Association	20,250 00	20,250 00
Vote 238 Victorian Order of Nurses.....	13,100 00	13,100 00
Vote 239 St. John Ambulance Association.....	4,050 00	4,050 00
Vote 240 Canadian Red Cross Society.....	10,000 00	10,000 00
	\$ 100,650 00	\$ 100,650 00

These grants are paid under authority of individual Orders in Council.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	\$ 170 00
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WAR
War Allotments and Expenditures

See Page	Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
CURRENT				
O-14 Industrial Hygiene, including Inspection of Industrial Plants.....	25,000 00	22,934 74		80,833 15
O-14 Treatment of Canadian Fishermen and Seamen.....	15,000 00	10,891 58		12,827 12
O-14 Laboratory of Hygiene — Bacteriological and biological services for the Department of National Defence..	27,000 00	21,793 47		74,685 45
O-14 Public Health Engineering—Inspection of Camp Sites and Airports for the Department of National Defence in connection with sanitation and water supply.....	30,000 00	26,740 20		107,688 72
O-14 Food and Drugs—Examination of Supplies for the Department of National Defence.....	10,000 00	10,000 00		34,406 00
O-15 Quarantine Service at the ports of Halifax, Quebec, Sydney, Montreal, Saint John, Lunenburg and other ports.....	70,000 00	62,095 69		270,659 30
O-15 Hire of Boat—Halifax Harbour and Bedford Basin in connection with vessels awaiting convoy.....	18,000 00	18,000 00		76,163 34
Processing, storage and distribution of Blood for Transfusion—				
O-15 Connaught Laboratories, Toronto..	550,000 00	498,810 94		1,296,397 90
O-15 Montreal University.....	140,000 00	133,472 59		221,514 74
O-15 Maintenance, medical and other care of incapacitated non-resident seamen pending deportation.....	40,000 00	33,222 89		100,386 45
O-15 Assistance in Maintenance of Health Unit at Prince Rupert, B.C.....	4,080 00	4,080 00		11,560 00
O-16 Grant to the Canadian Nurses' Association to increase the supply of qualified nurses in Canada.....	250,000 00	250,000 00		565,000 00
O-16 Contribution toward providing essential minimum standards of Health Services in the City of Halifax, N.S.	20,000 00	6,461 48		6,461 48
O-16 Halifax, N.S.—Rockhead Hospital Purchase of land.....	7,100 00	2,500 00		4,300 00
O-16 Lunenburg, N.S.—Repairs to and rebuilding of Sewage System—Marine Hospital.....	509 00	200 00		4,191 00
O-16 Ottawa, Ont.—Laboratory of Hygiene Construction and Alterations.....	15,000 00	14,411 96		14,411 96
O-16 Ottawa, Ont.—Extension to Animal Breeding Building, John Street Laboratories.....	7,431 00	7,431 00		14,999 86
O-16 Prince Rupert, B.C.—Purchase and installation of Water Pump.....	5,000 00	2,380 00		2,380 00
Chloramination of Water Systems—				
O-16 Nanaimo and Victoria, B.C.....	73,835 00	52,684 07		62,248 72
O-17 Greater Vancouver, North Vancouver City and District, B.C...	127,587 00	126,920 55	81 68	155,200 88
O-17 Prince Rupert, B.C.....	10,000 00	8,578 71		8,578 71
O-17 Dawson Creek, B.C.—Water Supply..	36,835 00	25,401 52		113,566 40
O-17 Fort St. John, B.C.,—Drilling of Wells, Erection of Pump House, Purchase and Installation of Pumping Equipment.....	4,162 00	1,427 58	4,162 34	7,265 24
Total Current.....	1,486,539 00	1,340,438 97	4,244 02	3,245,726 42
*Non-Current Allotments.....				103,926 47
Total.....	\$ 1,486,539 00	\$ 1,340,438 97	\$ 4,244 02	\$ 3,349,652 89

*The details of these Allotments will be found in Public Accounts of previous years.

Allotment: Industrial Hygiene, including Inspection of Industrial Plants.....	25,000 00
Expenditures.....	\$ 22,934 74

Expenditures consist of: salaries, \$14,623.96; cost of living bonus, \$837.87; materials and supplies, \$1,283.56; transportation and travelling, \$5,643.25; sundries, \$546.10.

As of March 31, 1945, there were 8 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employee in receipt of war duties supplement is indicated by an asterisk. R. H. Elfstrom, \$2,700; G. W. Rogers, \$2,820; C. R. Ross, \$2,700; *W. M. Ward, \$2,700.

Travelling expenses of \$300 or over were paid to: C. F. Blackler (see Vote 223); R. H. Elfstrom, \$335.22; F. Harris, \$1,094.13; K. K. Kay (See Vote 223); G. W. Rogers, \$614.66; C. R. Ross, \$1,366.69.

Allotment: Treatment of Canadian Fishermen and Seamen.....	15,000 00
Expenditures.....	\$ 10,891 58

Under P.C. 164/6991 of September 4, 1943, the Department was given authority to provide, in certain circumstances, free medical treatment and care for any sick or disabled seamen not eligible therefor under the provisions of Part V of the Canada Shipping Act, 1934.

Allotment: Laboratory of Hygiene—Bacteriological and Biological services for the Department of National Defence.....	27,000 00
Expenditures.....	\$ 21,793 47

This allotment provides for the additional cost of bacteriological and biological laboratory services required by the Department of National Defence.

Expenditures consist of: salaries, \$3,777.29; cost of living bonus, \$1,122.32; equipment, \$141.91; materials and supplies, \$9,361.83; transportation and travelling, \$149.70; sundries, \$2,240.42.

As of March 31, 1945, there were 4 salaried employees being paid from this account. R. H. Allen was receiving a salary at an annual rate of \$3,900.

Allotment: Public Health Engineering—Inspection of Camp Sites and Airports for the Department of National Defence in connection with sanitation and water supply	30,000 00
Expenditures.....	\$ 26,740 20

This allotment provides for the cost of assistance rendered the Department of National Defence in the selection of camp sites, testing of water supplies, and the designing of sewage treatment plants.

Expenditures consist of: salaries, \$15,221.89; cost of living bonus, \$1,141.23; telephones, telegrams and postage, \$402.26; materials and supplies, \$177.33; transportation and travelling, \$9,361.49; miscellaneous expense, \$436.

As of March 31, 1945, there were 7 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employees in receipt of war duties supplements are indicated by asterisks. A. J. Carlson, \$2,580; *W. G. McKay, \$2,800; *R. K. Pequegnat, \$2,820.

Travelling expenses of \$300 or over were paid to: F. M. Brickenden; A. J. Carlson, \$1,161.24; G. H. Edgecombe; W. S. R. Edmonds; J. D. Lee; W. G. McKay, \$1,225.42; J. R. Menzies; R. K. Pequegnat, \$1,363.91; A. H. Perry; A. Richardson, \$1,951.34. With the exception of A. J. Carlson, the travelling expenses of these employees were paid wholly, or in part, from Vote 221, and, where amounts are not given, total travelling expenses are shown under that Vote.

Allotment: Food and Drugs—Examination of Supplies for the Department of National Defence	10,000 00
Expenditures.....	\$ 10,000 00

This allotment covers costs of analyses and reports on samples of supplies submitted by the Department of National Defence, the above amount being additional to that expended from Vote 214, Food and Drugs.

Allotment: Quarantine Service at the Ports of Halifax, Quebec, Sydney, Montreal, Saint John, Lunenburg, and other ports.....	70,000 00
Expenditures.....\$	62,095 69

Expenditures consist of: salaries, \$37,561.02; cost of living bonus, \$1,115.72; laboratory services provided by the Department of Health, Nova Scotia, \$1,200; maintenance of boats, \$4,826.50; hire of additional boats for doctors at Sydney Harbour, \$11,175; materials and supplies, \$6,200.80; transportation and travelling, \$16.65.

As of March 31, 1945, there were 12 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable. Employee in receipt of war duties supplement is indicated by an asterisk. W. I. Bent, \$3,540; M. J. DeKoven, \$3,540; W. H. Frost, \$3,540; G. S. Harris, \$3,540; W. A. McDonald, \$3,540; *A. J. McIntyre, \$4,080; B. C. Sullivan, \$3,540.

Suppliers receiving \$5,000 or more: American Cyanamid Chemical Corp., Rockefeller Plaza, New York, \$5,594.40; Ivan Fleet, Halifax, \$9,960.

Allotment: Hire of Boat—Halifax Harbour and Bedford Basin in connection with vessels awaiting convoy	18,000 00
Expenditures.....\$	18,000 00

This boat was used for special transportation and treatment service in connection with vessels anchored in Halifax Harbour and Bedford Basin. The above amount was paid to the estate of R. E. Welch, the rate being \$1,500 per month.

Allotment: Processing, storage and distribution of Blood for Transfusion—Connaught Laboratories, Toronto	550,000 00
Expenditures.....\$	498,810 94

Expenditures represent payments under authority of P.C. 90/3440 of May 9, 1944, to Connaught Laboratories, for enlargement of plant and purchase of equipment, \$96,511.48; supplies, \$195,748.20; and operation and maintenance expenses, \$206,551.26.

Allotment: Processing, storage and distribution of Blood for Transfusion—Montreal University	140,000 00
Expenditures.....\$	133,472 59

Expenditures represent payments under authority of P.C. 89/3440 of May 9, 1944, to the University of Montreal, for enlargement of plant and purchase of equipment, \$23,875.89; supplies, \$51,716.04; and operation and maintenance expense, \$57,880.66.

Allotment: Maintenance, medical and other care of incapacitated non-resident seamen pending deportation	40,000 00
Expenditures	\$ 33,222 89

Maintenance accounts of \$2,000 and over were paid as follows: Norwegian Convalescent Home, Chester, N.S., \$4,707.50; Nova Scotia Hospital, Dartmouth, N.S., \$8,369.28; Nova Scotia Sanatorium, Kentville, N.S., \$4,128; Provincial Hospital, Fairville, N.B., \$2,600.51; Royal Edward Laurentian Hospital, Ste. Agathe des Monts, Que., \$4,853.90.

Allotment: Assistance in maintenance of Health Unit at Prince Rupert, B.C.....	4,080 00
Expenditures.....\$	4,080 00

Expenditures cover the reimbursement to the Province of British Columbia of the salary of R. J. MacDonald for the fiscal year.

Allotment: Grant to the Canadian Nurses' Association to increase the supply of qualified nurses in Canada	250,000 00
Expenditures.....	\$ 250,000 00

Payments were made under authority of P.C. 72/6073, July 14, 1942, to the Canadian Nurses' Association.

Allotment: Contribution toward providing essential minimum standards of Health Services in the City of Halifax, N.S.....	20,000 00
Expenditures.....	\$ 6,461 48

The above contribution was made through the Minister of Public Health of the Province of Nova Scotia under authority of P.C. 1523 of March 9, 1943, and subject to conditions contained therein.

Allotment: Halifax, N.S.—Rockhead Hospital—Purchase of land.....	7,100 00
Expenditures.....	\$ 2,500 00

Payment of \$2,500 was made to Mrs. M. A. Johnson for part of the land to be purchased under authority of P.C. 8882 of November 18, 1943.

Allotment: Lunenburg, N.S.—Repairs to and rebuilding of Sewage System—Marine Hospital	509 00
Expenditures.....	\$ 200 00

A contract for \$4,188 was awarded through the Department of Public Works in 1943-44 to R. E. Corkum. The above amount (being balance withheld) was paid to the contractor on completion of the work.

Allotment: Ottawa, Ont.—Laboratory of Hygiene, Construction and Alterations.....	15,000 00
Expenditures.....	\$ 14,411 96

A contract for \$13,500 was awarded through the Department of Public Works to Alex. I. Garvock, Ltd.

Payments were made to: Alex. I. Garvock, Ltd., \$14,038.65 (including extras); H. Dagenais, \$298.26; and for advertising, \$75.05.

Allotment: Ottawa, Ont.—Extension to Animal Breeding Building, John Street Laboratories	7,431 00
Expenditures.....	\$ 7,431 00

A contract for \$14,450 was awarded in 1943-44 through the Department of Public Works to H. Dagenais. The above amount was paid to the contractor on completion of the work.

Allotment: Prince Rupert, B.C.—Purchase and installation of Water Pump.....	5,000 00
Expenditures.....	\$ 2,380 00

In order to improve the water supply of the Municipality of Prince Rupert, the Department was authorized by P.C. 2166 of March 27, 1944, to arrange with the Department of National Defence for the purchase and installation, at a cost not exceeding \$5,000, of one new pump to replace two pumps owned by the Dominion Government and located at the said municipality. The amount of \$2,380 was paid to the Department of National Defence—Army Services.

Allotment: Chloramination of Water Systems—Nanaimo and Victoria, B.C.....	73,835 00
Expenditures.....	\$ 52,684 07

Payments were made to the City of Nanaimo, \$1,860.28; and the City of Victoria, \$50,823.79.

Allotment: Chloramination of Water Systems—Greater Vancouver, North Vancouver City and District, B.C.	127,587 00
Expenditures	\$ 126,920 55

Payments were made as follows: Greater Vancouver Water District, \$122,353.23; City of North Vancouver, \$2,220.90; District of North Vancouver, \$2,346.42.

Allotment: Chloramination of Water System—Prince Rupert, B.C.	10,000 00
Expenditures	\$ 8,578 71

Under P.C. 4578 of June 15, 1944, authority was given the Department to arrange with the Department of National Defence for the construction of a chlorinator building and a transmission line to provide electric power and for the installation of chlorinating equipment already the property of the latter Department at Prince Rupert, B.C.

The above amount was paid to the Department of National Defence—Army Services.

Allotment: Dawson Creek, B.C.—Water Supply	36,835 00
Expenditures	\$ 25,401 52

The above project is being carried out on behalf of the Department by the Department of Transport under authority of P.C. 6993 of September 3, 1943 and the above expenditures represent reimbursement of that Department for disbursements during the current fiscal year. These disbursements comprised (a) travelling expenses totalling \$7,395.03 with the following receiving amounts of \$300 or over: C. Berben, \$1,221.80; A. Berg, \$1,019.80; K. Lawrence, \$599.35; T. S. O'Brien, \$1,140.20; L. C. Scull, \$942; R. J. Stevenson, \$1,130.10 and M. J. Yasheyko, \$658.45; (b) payments to suppliers totalling \$10,566.79, of which the Bennett and White Construction Co., Vancouver, received \$7,951.20; (c) miscellaneous expenditures totalling \$1,289.67, of which \$311.80 was for advertising, and (d) payments of \$5,796.69 for wages and \$353.34 for sundry expenditures by the Edmonton office of the Department of Transport.

Allotment: Fort St. John, B.C.—Drilling of Wells, Erection of Pump House, Purchase and Installation of Pumping Equipment	4,162 00
Expenditures	\$ 1,427 58

The above work was arranged through the Department of Transport, and payments were made as follows: Consolidated Engine and Machinery Co., Montreal, \$1,162.40; miscellaneous supplies and expense, \$265.18.

Comparative Statement of Accounts Receivable

	March 31, 1945	March 31, 1944
Current Year	193 18	179 69
Previous Years—Collectable	nil	nil
—Uncollectable	nil	nil
	<u>\$ 193 18</u>	<u>\$ 179 69</u>

OPEN ACCOUNTS

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Miscellaneous—</i>				
National Physical Fitness Fund.....	\$ 249,146 60	\$ 4,392 35	\$ 46,544 22	\$ 206,994 73

This account is operated in accordance with directions contained in Section 8 of the National Physical Fitness Act, c. 29, 1943. Disbursements are for general administrative expenses and the following payments to provinces: Nova Scotia, \$7,418.43; British Columbia, \$16,015.75. Receipts comprise refunds of cash advances made for travelling expenses.

1944-45

PUBLIC ACCOUNTS

PART II

DEPARTMENT OF NATIONAL REVENUE

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF NATIONAL REVENUE

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:

Ordinary\$ 20,114,268 20

Revenues—

[8b] Consolidated Deficit Account:

Ordinary\$2,146,977,763 39

Receipts and Disbursements—Open Accounts

[9] Floating Debt	388 21
[10] Deposit and Trust Accounts .	153 86
[12] Deferred Credits .....(Dr.)	1,118 19
[13] Sundry Suspense Accounts ...	157,304 63
[16] Funded Debt Unmatured	219,289,941 57

\$ 219,446,670 08

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page P-26.

REVENUES

Comparative Summary

CUSTOMS AND EXCISE DIVISIONS

Ordinary Revenue—

1944-45

1943-44

Tax Revenue:

A Customs Import Duties	115,091,376 28	167,882,089 30
B Excise Duties	151,922,139 95	142,124,330 82
C Excise Taxes	543,065,271 37	638,619,292 01

Non-Tax Revenue:

D Privileges, Licences and Permits.....	28,800 91	27,164 49
E Proceeds from Sales	3,416 70	2,848 69
F Services and Service Fees	362,626 88	368,275 42
Premium, Discount and Exchange.....*		151 29
G Refunds of Expenditure	1,227 02	1,008 18
H Miscellaneous	148,512 94	144,507 05

Total (Customs and Excise Divisions) 810,623,372 05

949,169,667 25

* Included in Miscellaneous.

TAXATION DIVISION

Ordinary Revenue—		1944-45	1943-44
Tax Revenue:			
I	Income Taxes		
(1)	Individuals	288,009,532 38	244,427,522 77
(2)	Corporations	276,403,848 45	311,378,714 39
(3)	Tax Deductions (at source).....	479,745 549 57	568,619,640 69
(4)	Dividends and Interest (foreign currency and non-resident)	27,052,691 98	25,670,804 17
(5)	Rentals and Royalties	1,546,445 35	1,272,389 48
(6)	National Defence Tax		387,963 75
J	Excess Profits Tax	465,805,356 79	468,717,840 27
K	Succession Duties	17,250,797 83	15,019,830 85
Total Net Collections (Taxation Division)		1,555,814,222 35	1,635,494,706 37
Less Reserves for Refundable Portion:			
	Income Taxes—Individuals	95,000,000 00	115,000,000 00
	Excess Profits Tax	124,500,000 00	40,000,000 00
		219,500,000 00	155,000,000 00
		1,336,314,222 35	1,480,494,706 37
Non-Tax Revenue:			
L	Proceeds from Sales	138 91	115 62
M	Refunds of Expenditure	313 08	19 92
N	Miscellaneous	39,717 00	7,082 72
Total (Taxation Division)		1,336,354,391 34	1,480,501,924 63
Grand Total		\$ 2,146,977,763 39	\$ 2,429,671,591 88

Details

CUSTOMS AND EXCISE DIVISIONS

Ordinary Revenue—			
Tax Revenue:			
A Customs Import Duties	173,729,903 04		
Less drawbacks, \$55,031,338.77, and refunds, \$3,607,187.99	58,638,526 76		
		115,091,376 28	
Drawbacks consist of: home consumption drawback claims, \$3,528,014.04; export drawback claims (including \$43,767,324.96 paid to the Department of Munitions and Supply); \$51,503,324.73.			
B Excise Duties: Spirits (including validation fees, \$633,523.08), \$29,664,760.76; beer, \$7,102,636.34; malt, \$35,121,290.18; malt syrup, \$244,265.76; Canadian raw leaf tobacco, \$493,909.70; cigarettes \$72,083,145.94; cigars, \$603,483.45; tobacco, manufactured, \$9,961,533.75; licences, \$36,705	155,311,730 88		
Less drawbacks, \$2,623,462.77, and refunds, \$766,128.16	3,389,590 93		
		151,922,139 95	

Drawbacks relate chiefly to spirits sold and delivered to universities or scientific and research laboratories for scientific purposes only, or to bona fide public hospitals for medicinal purposes only.

- C Excise Taxes: Amusement tax (including tax on pari-mutuel bets, \$1,904,094.49), \$14,188,082.53; embossed cheques, \$324,669.72; interest, \$204,391.90; licences, \$71,398.50; miscellaneous (court penalties, court costs, etc.), \$92,930.12; retail purchase tax (jewellers), \$5,328,035.43; revenue stamps including (i) stamp duties on cheques, bills of exchange, promissory notes, receipts to banks, money orders, travellers' cheques, (ii) stock transfer tax, (iii) retail purchase tax, and (iv) entertainment, \$12,642,983.84; sales tax, \$404,108,503.57; special import tax, \$544,729.03; transmission tax, \$5,086,623.37; transportation tax, \$19,118,855.76; war exchange tax, \$98,164,426.59.

Manufacturers' taxes: automobiles, \$326,092.29; cameras, photographic films, etc., \$477,847.90; Canadian raw leaf tobacco, \$198,588.34; cigarettes, \$49,921,588.01; cigars, \$1,525,778.12; tobacco manufactured, \$10,660,567.45; cigarette papers and tubes, \$6,657,857.31; candy and

chewing gum, \$12,874,282.39; carbonic acid gas, \$255,492.44; electrical and gas appliances, \$4,056,842.45; fountain pens, etc., \$1,032,511.11; furs, \$5,217,094.71; gasoline, \$29,670,692.70; lighters, \$130,039.27; matches, \$2,986,754.16; phonographs, radios and tubes, \$1,111,859.60; playing cards, \$655,290.82; rubber tires and tubes, \$6,154,369.83; slot machines, \$85,151.93; smokers' accessories, \$470,880.30; soft drinks, \$19,441,671.64; sugar, \$11,743,786.57; toilet preparations and soaps, \$6,346,834.75; trunks, bags, etc., \$4,134,018.90; wines, \$1,772,375.12..... 737,783,898 47
 Less drawbacks, \$176,308,710.76, and refunds, \$18,409,916.34 194,718,627 10

543,065,271 37

The amount of \$737,783,898.47 was apportioned as follows: domestic, \$603,207,715.05; importations, \$134,576,183.42 The excise taxes derived from (i) the sale of postage stamps used on cheques, bills of exchange, promissory notes, receipts to banks, money orders and travellers' cheques, and (ii) stamp duties on post office money orders, postal notes, letters and post cards, do not form part of the "excise taxes" shown in the foregoing statement of revenues, but instead are treated and reported by the Post Office Department as Postal Revenues.

Drawbacks (including \$168,531,870.50, paid to the Department of Munitions and Supply), \$176,308,710.76, relate chiefly to materials, both domestic and imported, used in the manufacture of goods exported.

Non-Tax Revenue:

D Privileges, Licences and Permits: Brokers' licences, \$7,285.01; copies of manifests, entries and invoices, \$7,881.88; landing certificates, \$1,274; law stamps, \$6,768.65; rentals of public buildings, \$5,591.37 28,800 91
 Brokers' licences—Regulations issued under the provisions of Section 129 (5) of the Customs Act, c. 42, R.S., provide for a graduated scale of fees to be paid annually by persons licensed to transact business as customs-house brokers.

Law stamps—All fees payable under the provisions of Section 80 of the Exchequer Court Act, c. 34, R.S., and Section 107 of the Supreme Court Act, c. 35, R.S., are settled by means of law stamps, the issuance and sale of which is regulated by the Minister of National Revenue.

Rentals of public buildings—The amount of \$5,582.37 was received from port officers who occupy residential quarters in government-owned buildings operated by the Department, and \$9 was received for rent of garage.

E Proceeds from Sales: Sale of unclaimed goods, \$2,784.81; sundry sales, \$701.14 3,485 95
 Less refunds 69 25

3,416 70

F Services and Service Fees: Bonded factory and warehouse fees, \$82,560.50; cartage, \$12,701.71; copyright fees, \$132.50; extra or overtime services, \$197,198.54; repayment of salaries of officers temporarily attached to the Commodity Prices Stabilization Corporation Limited, \$29,181.89; repayment of salaries of officers temporarily attached to the Foreign Exchange Control Board, \$800; repayment of salaries and living allowances of certain officers stationed in the United States, \$7,360; storage charges, \$32,680.49; tobacco labels, \$2.95; witness fees, \$38.50 362,657 08
 Less refunds 30 20

362,626 88

Bonded factory and warehouse fees are assessed for services of port officers assigned to duties of a supervisory nature in such factories and warehouses.

Copyright fees are collected from owners of copyrights for services in prohibiting importation of copyrighted works registered under the Copyright Act, c. 32, R.S.

Extra or overtime services—Extra services during regular working hours, and overtime services on Sundays, holidays, and outside of regular working hours, were performed by departmental officers. The extra services and a large proportion of the overtime services were paid for by the persons accommodated.

Storage charges are assessed against goods warehoused for examination and not cleared within the prescribed period.

G Refunds of Previous Years' Expenditures 1,246 60
 Less refunds 19 58

1,227 02

H Miscellaneous: Customs seizures, \$176,897.81; excise seizures, \$123,685.26; conscience money, \$1,338.60; premium on foreign exchange transactions, \$124.51; sundry, \$404.24	302,450 42	
Less refunds, \$56; disbursements from customs and excise seizures, \$153,881.48	153,937 48	
		148,512 94

The revenues from customs and excise seizures were derived mainly from seizures under the provisions of the Customs Act, c. 42, R.S. as amended and the Excise Act, 1934, as amended. The disbursements of \$153,881.48 were made under authority of the said Acts, and were in respect of (i) expenses incidental to the making of the seizures and for moiety payments paid to the seizing officers and informers, and (ii) repayments of deposits, in whole or in part, to persons accused of violations of the Customs and Excise Acts.

Payments of \$1,000 or over were made on account of legal services in connection with customs and excise seizures to the following: S. Hart Green, Winnipeg, Man., \$1,721; and Richard S. Hinton, Summerside, P.E.I., \$1,556.92.

General Comments

As at March 31, 1945, there were in operation 151 Ports of Customs and Excise, and, under the survey of these ports, 172 Outports, 61 Preventive Stations, and 41 Postal Collecting Stations. The cost of operation exceeded the revenues collected at the Port of McAdam, N.B., where expenditures were \$34,180.27 and revenues \$18,556.13 and at that of Gretna, Man., where expenditures were \$6,767.54 and revenues \$3,831.91.

In order to expedite the release of perishable and other imported goods, and as a guarantee of payment of customs duties and excise taxes thereon, and of sales and excise taxes payable by licensees, securities are deposited with the Department and placed with the Department of Finance for safekeeping. At March 31, 1945, the securities so deposited were \$1,357,550 for customs purposes and \$2,683,600 for excise purposes.

Total (Customs and Excise Divisions)	\$ 810,623,372 05
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Certified correct.

D. SIM,
Deputy Minister of National Revenue
for Customs and Excise.

TAXATION DIVISION

Ordinary Revenue—

Tax Revenue:

I Income Taxes

(1) Individuals	291,801,136 61	
Less refunds	3,791,604 23	
	288,009,532 38	
Less Reserve for Refundable Portion	95,000,000 00	193,009,532 38

The amount of \$95,000,000 represents the estimated liability of the Dominion Government for the refundable portion of 1942, 1943 and 1944 personal income taxes collected in 1944-45 and was transferred to the Open Account in which is shown the total estimated liability to date—see further on in this section.

(2) Corporations	277,428,085 76	
Less refunds	1,024,237 31	
	276,403,848 45	
(3) Tax deductions (at source)	520,669,542 07	
Less refunds	40,923,992 50	479,745,549 57
(4) Dividends and Interest (foreign currency and non-resident)	27,217,407 62	
Less refunds	164,715 64	27,052,691 98
(5) Rentals and Royalties	1,558,957 58	
Less refunds	12,512 23	1,546,445 35
J Excess Profits Tax	467,779,306 35	
Less refunds	1,973,949 56	
	465,805,356 79	
Less Reserve for Refundable Portion	124,500,000 00	341,305,356 79

The amount of \$124,500,000 represents the estimated liability of the Dominion Government for the refundable portion of 1942, 1943 and 1944 excess profits tax collected in 1944-45 and was transferred to the Open Account in which is shown the total estimated liability to date—see further on in this section.

K	Succession Duties	17,608,072 26	
	Less refunds.	357,274 43	
			17,250,797 83
Non-Tax Revenue:			
L	Proceeds from Sales		138 91
M	Refunds of Previous Years' Expenditures		313 08
N	Miscellaneous: Law costs, \$4,468.94; fines and forfeitures, \$35,248.06		39,717 00
Total (Taxation Division).....			\$ 1,336,354,391 34

Certified correct.

C. F. ELLIOTT,
Deputy Minister of National Revenue
for Taxation.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
P-7		Stat. Salary of Minister, Salaries Act, c. 182, R.S.....	9,354 80	9,354 80	10,000 00
P-7		Stat. Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	1,871 01	1,871 01	2,000 00
			11,225 81	11,225 81	12,000 00
CUSTOMS AND EXCISE DIVISIONS					
P-7	185	General Administration.....	975,845 00	937,595 93	911,796 93
P-8	186	Inspection, Investigation and Audit Services..	1,393,215 00	1,359,012 38	1,329,545 18
P-12	187	Preventive Service Undervaluation Unit.....	57,775 00	56,848 15	55,083 99
P-12	188	Ports, Outports and Preventive Stations, including pay for overtime of officers, notwithstanding anything in the Civil Service Act, and temporary buildings and rentals.....	7,844,600 00	7,811,802 51	7,440,406 09
			10,271,435 00	10,165,258 97	9,736,832 19
TAXATION DIVISION					
P-16	189	General Administration, including authority to create positions and make appointments within the Division, notwithstanding anything contained in the Civil Service Act and the said positions and staff so appointed are hereby wholly excluded from the operation of the said Act.....	930,852 00	905,943 93	764,434 35
P-17	190	Internal Inspection and Verification.....	372,181 00	358,324 64	281,224 36
P-18	191 } 448 }	District Offices.....	8,669,674 00	8,658,117 04	6,913,013 42
			9,972,707 00	9,922,385 61	7,958,672 13
GENERAL					
P-25	192	Amount to be paid to the Department of Justice to be disbursed by and accounted for to it for Customs, Excise, and Income Tax Secret Investigation Services.....	15,000 00	4,907 81	1,640 00
SUPERANNUATION AND RETIREMENT BENEFITS					
P-25		Stat. Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	10,490 00	10,490 00	11,514 98
		Total Ordinary.....	20,280,857 81	20,114,268 20	17,720,659 30
		Allotted from the War Appropriation, 1943.....			3,762 35
		Grand Total.....	\$20,280,857 81	\$20,114,268 20	\$17,724,421 65

Salary of Minister, Hon. C. W. G. Gibson, Salaries Act, c. 182, R.S.	\$ 9,354 80
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931	\$ 1,871 01

The above amounts cover the period April 1, 1944 to March 7, 1945.

CUSTOMS AND EXCISE DIVISIONS

Vote 185 General Administration

	Estimates	Allotments	Expenditures
Salaries	867,645 00	867,145 00	835,643 16
Cost of Living Bonus and Other Pay-list Items	63,200 00	63,700 00	63,196 37
A Printing and Stationery	22,500 00	20,500 00	16,185 54
B Travelling Expenses	10,000 00	11,500 00	11,102 88
Telegrams and Telephones	8,000 00	8,000 00	6,962 02
C Guarantee Fund	500 00	500 00	357 07
Sundries	4,000 00	4,500 00	4,148 89
	<u>\$ 975,845 00</u>	<u>\$ 975,845 00</u>	<u>\$ 937,595 93</u>

As of March 31, 1945, there were 420 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

	Salary rate		Salary rate		Salary rate
Sim, D., Deputy Minister	\$ 10,000 00	Fairbairn, R.	4,440 00	Mossop, G. V.	2,400 00
*Jackson, L. F., Asst. Deputy Minister, (Customs) (Dec. 7) ..	6,000 00	Falkner, T. S.	3,000 00	Munroe, H. R.	3,900 00
*Nauman, V. C., Asst. Deputy Minister, (Excise)	6,000 00	Falkner, W. F.	2,400 00	O'Brien, C. F.	2,400 00
Allen, L. E.	4,500 00	Fellows, H. G.	2,400 00	O'Connor, E.	2,880 00
Allen, W. R.	2,400 00	Fitzgerald, R. R. ...	4,080 00	Ogg, H. J.	2,760 00
Anderson, W. F. C. ...	3,000 00	Furlong, C. J.	2,640 00	O'Reilly, C. A.	3,000 00
Armstrong, W. D.	4,500 00	Gaboury, J. E.	4,140 00	Palmer, F. D.	2,760 00
Aust, G. E.	2,640 00	Gibbard, A. J.	2,400 00	(Mar. 3)	
Beach, W. H.	2,400 00	Gilchrist, C. T.	3,240 00	Pilon, J. V.	2,760 00
Bell, J.	2,400 00	Glass, G. H.	3,000 00	Powers, N. D.	2,400 00
Blake, F. H.	3,720 00	Green, F. I.	2,400 00	Prentiss, G. H.	2,640 00
Blakely, H. M.	2,400 00	Guibord, J. R.	2,400 00	Rankin, J. S.	3,780 00
Bradley, F. M.	2,400 00	*Gunby, C. E.	4,500 00	Reid, G. A.	3,720 00
Bradley, J. C.	2,760 00	Haw, W. C.	3,420 00	Rheaume, M. H.	2,400 00
Brodeur, P. E. S.	4,080 00	Hector, J. H.	3,000 00	Roberts, D. H. B. ...	2,400 00
Bryenton, L. C.	2,400 00	Henry, W. J.	3,240 00	Robins, E. H.	2,400 00
Buckingham, C. O. ...	3,000 00	Hicklin, W. L.	3,600 00	Rombough, C. C. ...	2,760 00
Callbeck, C. H.	3,720 00	Hind, A. R.	3,000 00	Roy, J. E.	3,000 00
Capbert, E. J.	2,400 00	Hobbs, W. C.	2,400 00	Ruel, A.	2,400 00
Carrier, R. R. A.	2,400 00	Holmes, L. W.	3,720 00	Russell, T. A.	3,480 00
Carruthers, O. V.	3,240 00	Hooper, G. E.	3,480 00	Sharkey, N.	3,480 00
Cauley, F. L.	2,400 00	*Hooper, J. A. V.	4,080 00	Smith, R. C.	3,300 00
Clifford, F.	2,400 00	Howard, H. A.	3,000 00	Stinson, W. W.	2,880 00
Cohen, J.	2,760 00	Jean, L. J. G. F.	2,760 00	Strutt, A. F.	2,760 00
Cosh, R. F.	2,760 00	Jones, S.	4,360 00	Stuart, W. B.	4,620 00
Crossan, T. G.	2,760 00	Jones, W.	2,400 00	Sucee, M. J.	2,400 00
Cuthbert, T. H.	2,400 00	Kealey, H. J.	2,400 00	Sullivan, H.	2,400 00
Darwin, N. J.	2,400 00	Kenney, A. S.	3,120 00	Taylor, L. H.	4,080 00
Davidson, G. A.	2,400 00	Kerr, E.	2,400 00	Telford, J. F.	2,880 00
Davis, W. O. (Mar. 7) ..	4,080 00	Kincaid, J. F.	2,400 00	Timleck, H. B.	2,400 00
Deachman, J. S.	3,240 00	King, G. C. M.	2,400 00	Tory, F. T.	3,420 00
Doyle, T. V.	3,360 00	Lee, H. R.	2,760 00	Treadwell, J. M.	3,000 00
Driscoll, J. O.	2,760 00	MacDonald, D. W. J. ..	2,400 00	Tuck, W. E.	2,400 00
Drummond, J. E.	3,240 00	MacMillan, A. F. ...	4,140 00	Turcotte, L. M.	2,400 00
Duncan, J. H.	2,400 00	MacNeil, W. J.	3,120 00	*Urquhart, G. B.	4,920 00
Ellement, A. A.	2,640 00	Magee, J. D.	2,400 00	Warren, L. D.	4,500 00
Ellis, H. H.	4,140 00	Mann, O. M.	3,000 00	White, J. A. A.	2,400 00
Errett, P. A.	3,240 00	Martin, J. A.	2,880 00	White, L. A.	3,000 00
		McCullough, S.	2,400 00	Wilson, J. G.	2,640 00
		McNeil, J. H. K. ...	2,400 00	Wood, C. E.	4,500 00
		(Feb. 14)		Wormington, F. E. ...	3,000 00
		Mills, T. H.	3,000 00	Young, P. L.	5,880 00
		Montpetit, L. H.	2,400 00	Younger, L. R.	4,440 00

Of the above employees, the salaries of the following have been repaid by the organizations to which they were on loan. T. G. Crossan, G. H. Glass, C. E. Gunby (war duties supplement only), G. E. Hooper and J. A. V. Hooper. Repayments were made by the Commodity Prices Stabilization Corporation Limited, \$13,398.12; Wartime Prices and Trade Board, \$645; and Department of Agriculture, \$138.42. Of the amounts repaid, \$783.42 was refunded to the vote and \$13,398.12 credited to "Services and Service Fees" (see departmental statement of revenue given on a previous page).

- A Distributed as follows: printing, \$2,903.98, and stationery, \$13,281.56 (including \$2,256.43 for inspection and repair of typewriters, adding, calculating and copying machines, etc.). Payments were made to the Department of Public Printing and Stationery.
- B Travelling expenses of \$300 or over were paid to: Hon. C. W. G. Gibson, \$1,185; L. E. Allen, \$981.60; D. A. Arbuckle, \$309.30; J. E. Gaboury, \$1,582.85 (including \$56.88 from seizure revenue); H. J. Kealey, \$351.50; J. S. Rankin, \$2,349.18; D. Sim, \$574.62; P. L. Young, \$380.76.
- C As at March 31, 1945, 66 officers were bonded for amounts ranging from \$100 to \$10,000 under the Government Officers' Guarantee Fund.

Vote 186 Inspection, Investigation and Audit Services

	Estimates	Allotments	Expenditures
Salaries	1,128,735 00	1,127,735 00	1,118,105 05
Cost of Living Bonus and Other Pay-list Items	37,700 00	38,700 00	38,447 24
Living Allowances	2,580 00	2,580 00	1,860 00
A Printing and Stationery	12,500 00	11,500 00	6,598 48
B Travelling Expenses	200,000 00	200,000 00	183,444 25
Telegrams and Telephones	3,200 00	4,200 00	3,736 96
C Guarantee Fund	3,000 00	3,000 00	1,976 18
D Sundries	5,500 00	5,500 00	4,844 22
	<u>\$1,393,215 00</u>	<u>\$1,393,215 00</u>	<u>\$1,359,012 38</u>

This vote was provided to meet salaries, cost of living bonus and other expenses in connection with the inspection of Customs and Excise offices and licensed excise establishments (including special investigations and inquiries in connection therewith), the investigation of values of imported goods, the investigation of drawback claims and the auditing of books and records of commercial and industrial concerns for sales and excise tax purposes.

As of March 31, 1945, there were 451 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees, where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
INSPECTION SERVICE					
Headquarters, Ottawa:					
Bunker, G. N.	\$ 4,440 00	\$ 929 69	Quebec:		
Dayboll, E.	2,760 00		Blouin, J. A.	3,360 00	681 44
Graham, G.	4,080 00	1,437 71	Fitzpatrick, W. P.	2,760 00	715 02
*McNally, E.	4,920 00	414 88	Belleville:		
Ogilvie, S. G.	3,360 00	609 05	Wilson, H. R.	3,720 00	1,364 35
Smith, W. B.	3,720 00		Brockville:		
Yeo, S. D.	3,840 00	814 97	Moore, W. W.	2,760 00	1,065 97
Halifax:					
Eaton, R. L.	2,760 00	734 75	Hamilton:		
Gallant, D. E.	2,400 00	1,161 68	Dickinson, M. R.	3,720 00	982 76
Pope, R. H.	3,720 00	549 93	Ratz, F. W.	2,760 00	966 81
Charlottetown:					
Casey, F. J. (Sept. 1) ..	3,720 00		London:		
Saint John:					
Ross, F. L.	2,760 00	849 27	McKellar, N. L.	2,520 00	976 30
Thornton, R. W.	3,720 00	1,074 29	Wackett, E.	3,360 00	1,193 78
Montreal:					
Conway, W. T.	3,360 00	792 67	Peterborough:		
Grenier, P. E.	3,540 00	355 95	Glover, T. H.	3,720 00	944 19
Lafontaine, C. E.	3,720 00	1,167 51	Sault Ste. Marie:		
Lavallee, J. A.	2,760 00	858 31	Levie, F. E.	2,760 00	1,047 26
			Woods, A. H.	3,720 00	1,093 62
			Toronto:		
			Collop, C.	3,360 00	742 00
			Harris, C. H.	2,760 00	778 70
			(transferred to Vote 188, ..		
			(Jan. 1)		

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Toronto—Concluded</i>			<i>Toronto—Concluded</i>		
Jacques, W. A.	3,000 00	1,707 54	Watt, H. C.	2,760 00	
Lindsay, G. B.	2,760 00	1,514 52	Wooster, W. T.	3,000 00	
Lynch, J. F. R.	3,000 00	1,658 71	<i>Windsor:</i>		
McGregor, I. R.	2,520 00	567 43	Bennett, W. R.	2,760 00	
<i>Winnipeg:</i>			Clapper, D. W.	2,760 00	403 65
Johnston, G. F.	2,520 00	829 30	Lindsay, N. C.	2,760 00	
<i>Regina:</i>			Menzies, M. J.	2,760 00	
Hindson, R. A.	3,360 00	1,055 27	Patterson, A. J.	2,880 00	
<i>Calgary:</i>			Putman, G. J.	2,760 00	
Legg, H.	3,720 00	896 77	Sutherland, H. D. F. ...	2,760 00	504 25
Patterson, F. D.	2,760 00	623 73	<i>Winnipeg:</i>		
<i>Vancouver:</i>			Allen, E. V.	3,360 00	433 99
Brown, W. J.	3,720 00	629 84	Parsons, D. S. G.	2,880 00	530 42
Burns, F. M.	3,720 00	686 74	<i>Vancouver:</i>		
Norris, G. E.	2,760 00	761 00	Duffy, P. B.	2,760 00	494 05
<i>INVESTIGATION OF VALUES</i>			Lavell, F. M.	3,360 00	440 65
<i>Headquarters, Ottawa:</i>			Salt, A. C.	2,760 00	
Donnen, J. E.	3,240 00	2,250 73	Williamson, E. P.	2,760 00	1,327 46
†Fell, J. M.	3,000 00		<i>AUDIT SERVICE</i>		
(transferred to Vote 189, Mar. 1)			<i>Headquarters</i>		
†Lang, R. (July 1)	2,400 00		<i>Ottawa:</i>		
†Mahaffy, J. D. C.	3,000 00		Bishop, R. A.	5,040 00	515 90
Merriam, A. W.	4,000 00	714 51	Charlesworth, F.	3,240 00	
Roy, P. M.	3,240 00		*Duffy, L. F.	3,240 00	
<i>INVESTIGATION OF DRAWBACK CLAIMS</i>			Dunsmore, C. C.	3,240 00	2,478 03
<i>Halifax:</i>			Finlayson, F.	3,720 00	
Dunlop, J.	2,880 00	1,811 94	Furlong, M. J.	4,080 00	446 80
Wallis, C. W.	2,760 00	400 55	Holtby, E. G.	3,720 00	2,980 24
<i>Saint John:</i>			Lugsdin, L. E.	2,760 00	330 12
Stroud, F. L.	2,760 00		Ross, B.	3,240 00	
<i>Montreal:</i>			Sykes, A.	3,240 00	
Ault, R. R.	2,880 00		<i>Eastern Division</i>		
Gauvin, L. J.	2,760 00	1,444 26	<i>Amherst:</i>		
Power, G. E.	2,760 00		Leahey, F. M.	3,000 00	3,102 83
Reid, W. T.	3,360 00		Moore, A. T.	2,520 00	1,819 18
Sabourin, J. F.	2,760 00	510 70	Thomson, O. H. R.	2,400 00	1,995 03
<i>Hamilton:</i>			<i>Halifax:</i>		
Breckin, W.	2,760 00	545 65	*Grant, H. C.	3,240 00	713 91
Ingram, W. C.	2,880 00	311 53	Scallion, G. P.	2,520 00	829 11
McQueen, W. F.	2,760 00	357 50	<i>Saint John:</i>		
Moore, D. G.	2,760 00	464 65	Stephenson, J. R.	3,000 00	930 70
Tennant, T. W.	3,000 00	311 11	<i>Montreal:</i>		
<i>London:</i>			Beaudoin, J. E.	3,240 00	1,356 67
Ferguson, J.	2,760 00	1,010 67	Birkett, N. M.	3,000 00	
Stone, T. W.	3,360 00		Brodeur, M. E. A.	3,000 00	
Stoneham, F. A.	2,880 00	1,519 99	Brunelle, J.	2,400 00	
<i>Oshawa:</i>			Bye, S. J.	2,640 00	
Findlay, A. T.	3,360 00		Chabot, F. A.	3,000 00	372 85
Richardson, E. G. W. ...	2,760 00	783 83	Champion, T. C. V.	3,720 00	
<i>Toronto:</i>			*Choquette, G.	3,240 00	
Benson, M. S.	3,360 00		Cypihot, A.	3,000 00	
Boag, E. C.	2,760 00	868 33	*Daigneau, E. A.	3,240 00	
Buck, A. J.	2,760 00		*Doucet, A. J.	3,240 00	
Grandy, E. F.	2,760 00		Duhamel, P.	2,520 00	380 07
Kent, J. H.	2,880 00		*Dupras, P.	3,240 00	
MacDonald, R. C.	2,880 00		East, J. H.	4,140 00	468 10
(July 1)			Fickett, D. (Mar. 17) ..	3,360 00	
Munson, W. E.	2,760 00		Foucault, J. E.	2,400 00	485 26
O'Donohue, A. T.	2,760 00		*Frappier, A. P.	3,240 00	
(Nov. 22)			Fullerton, A. F.	3,000 00	
Paul, W. G.	3,960 00	934 60	Garceau, J. A.	3,000 00	
			Harris, D. J. W.	3,360 00	610 92

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Montreal—Concluded</i>			<i>Hamilton—Concluded</i>		
*Henderson, R. A.	3,240 00		*Robbins, J. S.	3,240 00	
*Henry, W. S.	3,240 00		Todd, A. H.	3,240 00	377 87
Hudson, L. A. C.	3,000 00		Waller, J. E.	2,400 00	764 82
*Ingram, J. S.	3,240 00	367 96	Walsh, W. C.	2,640 00	587 46
Kelly, P. S.	3,000 00		Kitchener:		
Kirkham, R. C.	2,400 00		Gee, S. A.	2,400 00	821 59
Kivenko, N. M.	2,640 00		Leng, D. H.	3,000 00	544 64
*Lagace, M.	3,240 00	520 55	Menzies, R.	3,000 00	833 48
Lepine, G.	2,520 00	593 83	Schneider, F. W.	2,640 00	507 70
Leveillee, P.	2,520 00	388 29	*Smith, C. H. V.	3,240 00	667 62
Lymburner, C. E.	3,240 00		London:		
MacIntyre, R. A.	2,520 00		Blandford, R. D.	3,000 00	524 98
Mann, E. S.	3,000 00		Chadwick, M. A.	2,400 00	714 70
Martel, E.	2,520 00	549 51	Channon, C. B.	2,520 00	511 45
Mathieu, R.	2,400 00	524 22	Guymor, G. L.	3,000 00	537 05
McCann, J. J.	3,000 00		Hudson, W. J.	2,640 00	419 10
McPhee, N. M.	2,640 00		Rich, H. J.	3,000 00	903 25
Murphy, J. A.	3,000 00		North Bay:		
Pelletier, F. A.	3,000 00		Vincer, R. A.	3,000 00	3,007 53
*Pitt, J. C.	3,240 00		Ottawa:		
Poliquin, J. L. H.	2,640 00		*Allan, J. J.	3,240 00	
Reader, R.	2,640 00		Champagne, J. F. M. ...	2,640 00	
Robineau, L. C.	2,520 00	666 41	Charbonneau, J. P. A. ..	2,400 00	
Rothwell, A. L.	3,000 00		Dunlop, J. C.	2,640 00	
Scheuer, J. J. L.	2,520 00		*Green, L.	3,240 00	
Smith, F. C.	3,000 00		Smith, H. A.	2,520 00	
Smith, P. G.	3,000 00		Steben, F. L.	2,400 00	2,000 02
Thomson, John R.	2,640 00		Watts, H. R.	2,520 00	
Viens, C.	3,000 00		Peterborough:		
Vinet, J. G.	3,000 00	419 38	Budden, F. R.	3,000 00	1,093 04
Williams, W. A.	2,640 00		Port Arthur:		
Wilson, C. R.	2,520 00	341 40	Walgate, R. G.	2,400 00	
*Young, D. A.	3,240 00		St. Catharines:		
<i>Quebec:</i>			Simpson, R. A.	2,640 00	
Cloutier, J. E. B.	2,640 00	965 77	Welch, E. S.	2,640 00	
Drouin, F.	2,520 00	1,427 89	<i>Toronto:</i>		
Dupont, A.	2,520 00	1,967 74	Allison, W. W.	3,000 00	
Jalbert, P. G.	2,520 00		Argument, G.	3,000 00	
Labad, H. A. (Sept. 14) ..	3,000 00		Barrett, E. A.	3,000 00	
Lasnier, J. L. P.	2,640 00	458 31	Barrett, T. H.	3,000 00	
Letarte, J. O.	2,640 00	582 23	Belch, T. G.	2,520 00	
Letarte, L. P.	2,640 00	1,278 77	Benton, F. G.	3,000 00	
Martineau, O. E. J.	3,240 00		Bond, A. E.	2,640 00	1,751 48
Parent, G. L.	3,240 00	558 94	Brown, G. B.	3,000 00	
*Renaud, P. A.	3,240 00		*Campbell, A. D.	3,240 00	
<i>Sherbrooke:</i>			Carter, H. C.	2,400 00	510 60
*Blais, V.	3,240 00	808 01	Chant, H. G.	2,520 00	
Hebert, R.	2,640 00	764 25	*Christie, G. W.	3,240 00	
*Lauzon, J. A. E.	3,240 00	789 08	Coakwell, J. A.	3,000 00	
Masse, E.	2,400 00	1,163 38	Coffin, C. E.	3,240 00	2,392 31
<i>Three Rivers:</i>			Cowan, J. K.	2,400 00	
Carpentier, J. R.	2,520 00	1,199 05	Cunniam, G. P.	3,000 00	
*Perron, A. E. S.	3,240 00	1,075 30	Cunningham, R. N.	2,640 00	
<i>Central Division</i>			Cusack, T.	2,400 00	
<i>Belleville:</i>			*Dean, C. S.	3,240 00	
Cochrane, T. C.	2,400 00		Dean, W. A.	2,640 00	
Ireland, N. S.	2,400 00	959 50	Ellard, E. F.	2,640 00	
White, M. B.	2,640 00	740 87	Ferrie, R.	3,000 00	
<i>Hamilton:</i>			Flanagan, T. W. A.	3,000 00	
Bricker, H.	2,640 00	356 60	Gairn, A. B.	4,140 00	681 23
Ditner, L. B.	2,640 00	715 25	*Gibson, J. H.	3,240 00	
Learne, L. D.	2,640 00	713 20	*Gorman, M. J.	3,240 00	
Raymond, E. H.	3,000 00		*Grant, J. W.	3,240 00	1,248 03
			Gray, G. F.	3,000 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Toronto—Concluded</i>			<i>Winnipeg—Concluded</i>		
Halloran, J. F.	3,000 00	1,570 95	Sangster, J.	3,000 00	
Harris, A. N. K.	3,000 00		*Taylor, A. J.	3,240 00	
Hignell, H. A.	3,240 00		<i>Regina:</i>		
Hill, J. S. (Nov. 12) ...	3,000 00		*Dale, S. C.	2,880 00	809 62
*Hill, T. P.	3,240 00		Hutchinson, A. R.	2,640 00	1,484 55
*Hill, W. F.	3,240 00		<i>Saskatoon:</i>		
Jones, G. W.	3,720 00		*Kerr, H. C.	3,240 00	1,121 76
Kay, C. B.	3,240 00		Wells, M. R.	2,640 00	802 28
Lang, C. L.	3,000 00		<i>Calgary:</i>		
Lawrence, E. D.	3,360 00	484 65	Ford, H. W.	3,000 00	
Loriaux, H. C. F.	2,400 00		*Gaetz, D. G.	3,240 00	1,495 57
*Lugsdin, W. R.	3,240 00		*Logie, T.	3,240 00	1,461 75
*Mann, A. E.	3,240 00		Noble, H. J.	2,520 00	471 80
Mann, C. A.	3,000 00		Sanderson, J. D.	3,000 00	801 25
Matta, J. F.	3,000 00		Sloan, E. B.	4,140 00	1,042 25
Minish, H. W.	3,000 00	388 20	<i>Edmonton:</i>		
Mitchell, C. R. (Dec. 24)	3,000 00		Bould, H. S.	2,520 00	420 13
Moore, W. C.	3,000 00		Fullerton, S. J.	2,520 00	698 74
*Nicoll, C. W. I.	3,240 00		George, E. S.	2,640 00	688 41
*Patrick, W. M. P.	3,240 00		*Studer, C. A. B.	3,240 00	653 26
Phillipson, C. E.	3,720 00		<i>Penticton:</i>		
*Robinson, P.	3,240 00		Skelton, R. S.	2,520 00	1,651 75
Scott, G. C.	3,000 00		<i>Vancouver:</i>		
Shepherd, W. C.	3,240 00		*Anderson, W. B.	3,240 00	
*Smith, E. B.	3,240 00		Bone, B. W. M.	3,240 00	
Stringer, J. W.	2,640 00	1,335 57	Booth, S.	3,000 00	
Trant, J. F.	3,000 00		Buck, F. C.	2,520 00	
Wells, R. W.	3,000 00		Clendenning, C. H. P. ...	2,640 00	
*Wood, C. M.	3,240 00		Darts, E. C.	2,400 00	490 14
<i>Windsor:</i>			Galland, A. J.	3,000 00	
Leaf, G. N.	3,000 00	468 86	Gardner, B. K.	2,640 00	1,459 35
*Rippon, F. W.	3,240 00	393 77	Haddow, H. G.	2,640 00	637 95
Sherriff, W.	3,000 00		Henley, F. C.	2,520 00	1,089 57
*Tomkins, E. J.	3,240 00	586 79	Matthews, L. A.	3,000 00	
<i>Western Division</i>			Moffitt, H. C. W.	2,640 00	
<i>Winnipeg:</i>			Page, A. J. W.	3,720 00	529 27
Arthur, J.	3,000 00		Privat, C. T.	2,640 00	448 80
Fennel, E. L.	2,520 00	1,094 27	Randall, H. J.	2,520 00	
Fox, V. E.	2,520 00	805 01	Reid, L. C.	3,000 00	391 29
Hayward, R. H.	2,520 00		Ruffell, T. S.	3,000 00	
Hunter, J.	2,400 00		Stedman, F.	3,240 00	
Johnson, W. C.	2,640 00	543 62	*Thorburn, L. J.	3,240 00	441 39
Kergan, R. L.	3,240 00	394 65	<i>Victoria:</i>		
Paterson, R. G.	3,240 00		Whan, J. A.	2,400 00	363 77

† Of the above employees, the salaries of the following have been repaid by the organizations to which they were on loan: J. M. Fell, R. Lang, J. D. C. Mahaffy, E. McNally (war duties supplement only). The salaries and living allowances of certain officers stationed in the United States, whose time was occupied in servicing railway transportation companies, were repaid by these companies. Repayments were made by the Commodity Prices Stabilization Corporation Limited, \$5,750; Foreign Exchange Control Board, \$600; Wartime Prices and Trade Board, \$420; and the railway transportation companies, \$8,070. Of these repayments, \$14,420 is included under the heading "Services and Service Fees" in the "Details" of the departmental statement of revenues given on a previous page. The balance, amounting to \$420, was refunded to the vote.

A Distributed as follows: printing, \$3,293.49 and stationery, \$3,304.99. Payments were made to the Department of Public Printing and Stationery.

B This expenditure includes \$480.25 for living expenses of officers while acting in a relieving capacity away from their place of residence, also \$760.90 for removal expenses of officers.

The following employees, whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling and living expenses of \$300 or over: A. L. Armstrong, \$484.85; G. A. Belanger, \$561.60; F. Breton, \$357.40; I. S. Carroll, \$641.91; S. W. Chisholm, \$822.97; D. P. M. Clarke, \$1,267.41; J. W. Delve, \$680.80; W. J. Frazer, \$1,052.52; G. W. K. Holmes, \$645.89; P. P. Last, \$513.85; J. C. B. MacMillan, \$332.43; A. R. Morgan, \$491; E. J. Reed, \$963.80; L. E. Rolston, \$976.52; H. D. Sleggs, \$912.47; J. A. Vallerand, \$623.21; H. K. W. Young, \$1,247.43; H. M. Young, \$1,913.57.

C As of March 31, 1945, 363 officers were bonded for amounts ranging from \$500 to \$5,000 under the Government Officers' Guarantee Fund.

D The charges to this allotment include: postage and post office box rentals, \$3,694.68; office rentals and lighting, \$501.45.

Vote 187 Preventive Service Undervaluation Unit

	Estimates	Allotments	Expenditures
Salaries	51,360 00	51,360 00	51,329 82
Cost of Living Bonus and Other Pay-list Items	2,165 00	2,265 00	2,219 49
Printing and Stationery	500 00	400 00	121 18
A Travelling Expenses	3,000 00	3,000 00	2,702 33
Telegrams and Telephones	350 00	350 00	286 03
B Guarantee Fund	200 00	200 00	139 65
Sundries	200 00	200 00	49 65
	<u>\$ 57,775 00</u>	<u>\$ 57,775 00</u>	<u>\$ 56,848 15</u>

This vote was provided to meet salaries, cost of living bonus and other expenses of the staff of the Undervaluation Unit, whose duty it is to investigate infractions of the customs laws (except cases of smuggling) involving the importation and entry of goods under false invoices or declarations regarding values and duties payable.

As of March 31, 1945, there were 21 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus. H. L. Carson, \$3,720; C. E. Gress, \$2,760; L. H. Hall, \$2,760; G. E. M. Hunter, \$3,720; R. C. Maxwell, \$2,760; B. A. Neville, \$2,760; U. A. Paquette, \$2,760; I. Savard, \$3,720; C. H. Tyers, \$2,760.

The Commodity Prices Stabilization Corporation Limited repaid the sum of \$7,095.36 (included under "Services and Service Fees" in the "Details" of the departmental statement of revenues given on a previous page) for services of the following employees of this Department on loan to the Corporation: H. E. Ball, \$2,760; C. S. Fisher, \$2,760 (half time); T. B. Hurson, \$2,760.

Nine of the officers who were paid from this allotment also received seizure awards of moiety payable under the Customs and Excise Acts. The payments were made from seizure revenue and amounted to \$3,343.82.

A In addition to the charges to this allotment, \$1,487.71 for travelling expenses of officers was paid from seizure revenue. Payments of \$300 or over, from the allotment and/or from seizure revenue were as follows: J. W. Brault, \$593.06; B. A. Neville, \$435.26; J. H. Noble, \$809.99; U. A. Paquette, \$805.93; I. Savard, \$515.88; C. H. Tyers, \$318.87.

B As at March 31, 1945, 15 officers were bonded for amounts ranging from \$1,000 to \$5,000 under the Government Officers' Guarantee Fund.

Vote 188 Ports, Outports and Preventive Stations, including pay for overtime of officers, notwithstanding anything in the Civil Service Act, and temporary buildings and rentals

	Estimates	Allotments	Expenditures
Salaries	5,959,200 00	6,016,700 00	6,012,451 27
Cost of Living Bonus and Other Pay-list Items	584,000 00	601,000 00	599,423 69
A Living Allowances	14,400 00	18,900 00	18,450 84
B Overtime	300,000 00	295,000 00	293,815 71
C Uniforms	40,000 00	30,000 00	28,603 51
D Printing and Stationery	160,000 00	120,000 00	115,109 69
E Travelling Expenses	95,000 00	97,000 00	96,244 02
F Telegrams and Telephones	35,000 00	39,000 00	37,659 98
G Cartage	100,000 00	80,000 00	76,827 18
Postage	75,000 00	71,000 00	67,331 10
Express and Freight	15,000 00	16,000 00	15,621 69
H Legal Expenses	40,000 00	37,000 00	32,531 50
I Stamps and Labels	325,000 00	325,000 00	323,874 43
J Guarantee Fund	17,000 00	17,000 00	16,012 68
K Temporary Buildings, Maintenance and Rentals	60,000 00	50,000 00	47,278 78
L Sundries	25,000 00	31,000 00	30,566 44
	<u>\$7,844,600 00</u>	<u>\$7,844,600 00</u>	<u>\$7,811,802 51</u>

This vote was provided to meet the cost of (i) the salaries, cost of living bonus, and other expenses of collectors of Customs and Excise and their staffs, engaged in (a) the examination and appraisal of imported goods; (b) the assessment and collection of the duties and taxes payable thereon; (c) the assessment and collection of excise duties, excise taxes, and sales tax on domestic goods; (d) the supervision of Customs bonded warehouses and licensed establishments and the port administration of the Customs and Excise laws and regulations; and (ii) related expenditure.

As of March 31, 1945, there were 3,376 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

	Salary rate		Salary rate		Salary rate
<i>Nova Scotia</i>					
Halifax:		Lalumiere, J. A.	3,000 00	Brockville:	
*Collins, C. A.	\$ 4,020 00	Leblanc, D.	2,760 00	Bannerman, W. R. ..	2,460 00
Hare, J.	3,000 00	Lemieux, R. J.	2,760 00	Chatham:	
Heisler, H. S.	3,120 00	Logan, T.	2,880 00	Rawlings, D. G. H. .	2,520 00
McLeod, G. R.	2,580 00	Loranger, G. A.	2,760 00	Fort Erie:	
O'Leary, A. B.	3,000 00	Martineau, G.	2,400 00	Osborn, G. H.	2,820 00
Sydney:		McKenzie, J. F.	2,760 00	Price, C. H.	2,760 00
*Tobin, W. J.	2,820 00	Olivier, J. A.	3,000 00	Stamp, W. G.	3,720 00
Yarmouth:		Papillon, F.	2,400 00	Willson, J. E. A. ...	2,520 00
*Horton, R. B.	2,760 00	Pelletier, G.	3,180 00	(Dec. 16)	
<i>Prince Edward Island</i>					
Charlottetown:		Porteous, H.	2,400 00	Fort William:	
*Goodwin, L. W.	2,580 00	Redmond, J.	2,580 00	Coombes, C. E.	3,120 00
<i>New Brunswick</i>					
Moncton:		Roche, H. G.	3,000 00	Stewardson, C. E. ...	2,400 00
Girouard, J. A.	2,640 00	Ross, A. G.	2,400 00	Galt:	
Saint John:		Roy, F.	2,460 00	Simmons, H. N.	2,580 00
Berry, H. V.	3,000 00	Ruffet, T.	2,460 00	Guelph:	
Heffernan, T.	2,520 00	St. Jean, J. A.	3,180 00	Hanlon, J. R.	2,640 00
*Hoyt, A. L.	4,020 00	Thompson, J. D.	2,460 00	Hamilton:	
Sullivan, H. D.	3,000 00	Walsh, G. B.	3,000 00	Ballentine, A.	4,260 00
Wright, C. H. B.	2,820 00	Quebec:		Binkley, N. G.	2,400 00
<i>Quebec</i>					
Granby:		Arsenault, J. M.	3,000 00	Craig, R. B.	2,520 00
Gauvin, L. E.	3,000 00	Bergeron, E. L.	2,820 00	Glass, W. R.	2,520 00
Lacolle:		DeBilly, J. S.	3,720 00	Greig, W. G.	2,760 00
Racicot, J. E. D.	3,000 00	Julien, F. J.	2,400 00	Kirkpatrick, H. J. ..	3,000 00
Montreal:		Lagace, J. L. S.	2,460 00	Leask, R. N.	3,000 00
Aucoin, A.	4,140 00	Matte, G.	3,000 00	Mills, P. E.	2,460 00
Bertin, A. L. S.	2,460 00	Santerre, J. A. A. ..	2,880 00	Quinn, F. J.	2,820 00
Brabant, J. F.	3,000 00	Tessier, J. A. W. ...	2,640 00	Quinney, H. A.	2,400 00
Clerk, E. G.	3,000 00	Rock Island:		Williams, H. R.	3,000 00
Dagenais, E.	3,000 00	Struthers, E. J.	2,640 00	Kingston:	
Denis, J. L.	3,000 00	St. Johns:		Newman, J. J.	2,820 00
DeSeve, J. C. H. ...	2,460 00	Pinsonnault, J. L. S. .	2,640 00	Kitchener:	
Drapeau, J. E. B. ..	2,460 00	Sherbrooke:		Break, E.	3,000 00
Duval, J. A. O.	2,460 00	Belisle, J. C.	2,520 00	Klepper, J.	2,760 00
Faucher, J. P.	2,460 00	Greenland, L. W. E. .	2,640 00	*McLay, R. T.	2,520 00
Ferland, N. E.	3,000 00	Three Rivers:		Roger, H. A.	2,400 00
Galarneau, J. A. H. .	3,000 00	Dery, J. C. O.	2,640 00	Williams, J. K.	3,000 00
Girard, J. T.	2,520 00	Pellerin, R.	2,520 00	London:	
Giroux, A.	3,240 00	Valleyfield:		Down, W. H.	3,720 00
Goyer, J.	2,580 00	Duquette, J. A. E. ..	2,880 00	Smyth, G. W.	2,760 00
Guernon, M. J. R. ..	3,000 00	<i>Ontario</i>		Thomas, W. R.	2,760 00
Hayward, F.	2,880 00	Amherstburg:		Wooster, H. W.	2,820 00
*Juteau, A.	3,180 00	Spittel, F. C.	2,520 00	Midland:	
Labelle, J. D.	3,000 00	Belleville:		Haggart, W. E.	2,520 00
Laing, A.	5,700 00	Clarke, E. M.	2,400 00	Niagara Falls:	
Lally, J. E.	3,000 00	Cook, W. J.	3,000 00	Dunk, J. W.	2,760 00
Lalonde, O.	2,760 00	Geen, E. A.	3,120 00	Gardner, G. C.	3,720 00
		Ross, H. A. (Apr. 19)	2,400 00	Prest, S. G.	2,520 00
		Sprague, F. W.	2,460 00	Sullivan, H. F.	2,580 00
		Brantford:		Oshawa:	
		Coale, A. A.	2,760 00	Mechin, N. F.	3,120 00
		Harris, C. H.	2,760 00	Meek, R.	2,760 00
		Lyle, R. J. (May 21)	3,000 00	Moore, J. A.	2,400 00

	Salary rate		Salary rate		Salary rate
Ottawa:		Walkerville:		Alberta	
Blacklock, J. A.	3,000 00	Hall, H. R. M.	3,000 00	Edmonton:	
Booth, G. E.	2,520 00	McCann, F. A.	2,760 00	Duke, J. W.	2,760 00
Driscoll, C. E.	3,000 00	Ritchie, W. B.	3,720 00	Edgecombe, G.	2,400 00
Mulligan, J. E. S. ...	3,000 00	Van Wagoner, K. G. ..	2,820 00	Elliott, A. H.	3,120 00
Saunders, A. M.	3,720 00	Wallaceburg:		Huntley, E.	2,520 00
Wood, J. H.	2,820 00	Mitchell, G. R.	2,640 00	Lethbridge:	
Owen Sound:		Welland:		Gates, W. H.	2,640 00
Dobson, E. A.	2,460 00	Hooker, E. D.	2,640 00	British Columbia	
Peterborough:		West Toronto:		Nanaimo:	
Lang, W. M.	3,120 00	Raybould, J. P.	3,000 00	*Abrams, B. S.	2,760 00
Port Arthur:		Thompson, P. H.	2,760 00	New Westminster:	
Hanley, J.	2,880 00	Windsor:		Barrett, R. A.	3,000 00
Prescott:		Beardmore, H.	3,180 00	Buchanan, J. S.	2,460 00
Cook, E. A.	2,760 00	*Carter, E. G.	2,580 00	*Fadden, A. G.	3,240 00
St. Catharines:		Clark, T.	3,720 00	Prince Rupert:	
Blain, J. C.	2,820 00	*Courtney, F. N.	2,460 00	Fitch, T. F.	2,600 00
Sarnia:		Dawson, W. A.	2,520 00	*McLeod, J. H.	3,300 00
Cole, S. A.	3,720 00	Packman, C. H.	2,880 00	Vancouver:	
Sault Ste. Marie:		Welsh, E. T.	2,460 00	Abbott, R. W.	2,820 00
Blamey, J. R.	2,880 00	Manitoba		Birmingham, H. D. A.	3,720 00
Toronto:		Emerson:		Brown, G. V.	2,400 00
Barnett, P. J.	3,000 00	Lendrum, R.	2,640 00	Bush, M. A.	3,000 00
Belton, F. S.	2,400 00	Winnipeg:		*Carmichael, A.	5,220 00
Burns, R. J.	2,460 00	Bailie, J. T.	4,320 00	Chilver, F. W.	2,760 00
Burns, W. G.	2,760 00	Jordan, W.	3,060 00	Cocker, C. J.	2,520 00
Chivrell, M. W.	2,520 00	Magee, H. E.	3,120 00	Devlin, H. F.	3,420 00
Clark, R. H.	2,760 00	Matheson, G. A.	2,820 00	Harford, H.	3,000 00
Delaney, J. J.	3,000 00	Matheson, J. G.	2,760 00	Hopgood, A. J.	2,760 00
Drinkwater, W. S. ...	3,720 00	Milnes, H.	3,000 00	Johns, S. C.	3,000 00
Green, A.	3,000 00	Mulvihill, P. J.	2,580 00	Kemp, S. B.	2,460 00
Guthrie, W. F.	4,140 00	Nixon, F. W.	3,000 00	Kenning, J. W.	2,520 00
Henderson, J.	2,520 00	Prowse, E. W.	2,760 00	Leitch, A. J.	2,580 00
Howard, A. T.	2,760 00	Rollerson, W.	2,760 00	McLachlan, R. A. ..	2,520 00
Lennie, E. D.	5,700 00	Tait, V. A.	2,460 00	Morgan, E. J.	3,000 00
Lunham, A. S.	3,000 00	Thomas, W.	3,000 00	Simpson, G.	3,000 00
MacKay, J. C.	3,000 00	Youell, C. W.	2,520 00	Tossell, C. A.	3,000 00
McArthur, G. H.	3,720 00	Saskatchewan		Woodman, S. J.	2,400 00
McCormack, A.	2,460 00	Moose Jaw:		Victoria:	
McCutcheon, A. D. ..	2,460 00	Price, T. S.	2,520 00	Conyers, C.	2,760 00
*Meredith, H. S.	3,180 00	Regina:		Huxtable, A. S.	2,880 00
Robertson, W.	3,000 00	Gabb, H. J. (Dec. 13)	3,000 00	(Aug. 26)	
Robinson, J.	2,400 00	Horn, J.	2,400 00	Kenney, J. E.	2,820 00
Robinson, W.	3,000 00	O'Connell, M.	2,760 00	*Yardley, G. A.	4,020 00
Ruttle, G. N. (Apr. 1)	2,460 00	Saskatoon:		Yukon	
Savage, A. C. (July 4)	2,400 00	Perrey, C. A.	2,640 00	Dawson:	
Seed, S. P.	2,760 00	Calgary:		Williams, J. O.	3,120 00
Steckley, P. L.	2,700 00	Allen, T. M.	2,760 00	White Horse:	
Tate, T. G.	2,880 00	McDougall, J. C. ...	2,400 00	Simmons, J. A.	2,520 00
Taylor, S. G.	3,240 00	McLaren, G. E.	3,120 00		
Walsh, W. H.	3,000 00	Ross, C. H.	2,520 00		
(June 1)					
Wilkie, E. A. P.	2,880 00				

In addition to the payments from this account, salaries, etc., totalling \$61,260.66 were paid to 442 Customs and Excise officers by other departments.

The salaries of certain officers, charged to this account, were repaid by the organizations to which they were on loan. Repayments were made by the Commodity Prices Stabilization Corporation Limited, \$2,688.41; Department of Veterans Affairs, \$375.07; Wartime Prices and Trade Board, \$2,112.01. Of these repayments, \$2,487.08 was refunded to the vote, and \$2,688.41 is included under the heading "Services and Service Fees" in the "Details" of the departmental statement of revenues given on a previous page.

A The following employees receiving salaries at annual rates of \$2,400 or over were receiving living allowances as at March 31, 1945, at rates listed: J. A. Simmons, \$1,500; J. O. Williams, \$1,500.

B Extra services during regular hours and overtime services on Sundays, holidays and outside of regular hours were performed for the accommodation of railway companies and business firms. The cost of extra services and a large proportion of the overtime services are paid for by the parties accommodated. As shown under the departmental statement of revenues given on a previous page, \$197,198.54 was recovered in this connection. In some instances the officers are allowed compensating time off in lieu of overtime pay.

C For the purpose of providing uniforms for distribution to customs officers, cloth is purchased by the Department for resale to clothing manufacturers who tailor the garments and bill the Department for the completed uniforms.

Cloth sales were: Walter Blue and Co., Ltd., Sherbrooke, \$2,580.96; Gordon Campbell, Ltd., Vancouver, \$1,719.94; Clayton and Sons, Ltd., Halifax, \$3,207.57; Coppley, Noyes and Randall, Ltd., Hamilton, \$5,311.75. These amounts were credited to the allotment; and the value of the cloth on hand as at March 31, 1945, was \$7,134.71.

Payments for uniforms were: Walter Blue and Co., Ltd., \$5,527.84; Gordon Campbell, Ltd., \$4,517.51; Central Overall Cleaners and Supply Co., Ltd., \$29.05; Clayton and Sons, Ltd., \$6,721.90; Coppley, Noyes and Randall Ltd., \$12,258.80; Robert Crean and Co., Ltd., \$70.20; Fleming's Costumiers and Furriers, \$172; William Scully, Ltd., Montreal, \$1,000.71.

D Distributed as follows: printing, \$76,971.56, and stationery, \$38,138.13 (including \$2,790.90 for the acquisition of mechanical equipment). Payments were made to the Department of Public Printing and Stationery.

E This allotment includes \$59,775.30 for living expenses of officers while acting in a relieving capacity away from their place of residence, also \$1,631.87 for removal expenses of officers.

Travelling and living expenses of \$300 or over were paid to: H. Beardmore, \$340; C. J. Beaton, \$847.73; G. B. D. Berton, \$1,552.05; R. H. Biggin, \$737.15; J. J. A. Boisseau, \$543.50; F. E. Bradley, \$705.35; F. S. Broder, \$755.43; K. B. T. Burns, \$432; J. E. Campaigne, \$643.39; R. Carrier, \$421.26; T. Clark, \$329.67; W. C. Cochrane, \$1,043.68; O. Davignon, \$427.53; W. H. Davis, \$799.90; C. H. Day, \$340; J. A. L. R. Deschamps, \$843.80; L. M. Deshaw, \$470.93; J. H. Dick, \$1,486.51; A. P. Dufresne, \$607.87; B. V. Duncan, \$844.73; J. Ford, \$416.03; C. F. Freeman, \$443.91; F. R. Goode, \$300; F. Hale, \$609.35; F. B. Hawley, \$525.34; J. Hay, \$313; J. E. Hebert, \$996.12; W. B. Howse, \$413.12; J. L. Jette, \$384.05; J. L. S. Lagace, \$388.53; A. Laing, \$321.15; C. F. Leggat, \$624.56; W. E. MacDonald, \$787.27; L. J. McCormick, \$697.61; R. C. McEwen, \$1,091.03; G. McKay, \$418; R. T. McLay, \$2,036.26; A. J. McLean, \$301.25; P. Mellors, \$421.73; E. C. Merkley, \$504.82; B. N. Messinger, \$1,046.26; P. P. Miller, \$772.92; J. O. R. Moffet, \$903.42; R. Pelletier, \$468.11; W. A. G. Pennylegion, \$390.72; J. A. Pevler, \$1,069.25; I. F. Pooley, \$1,402.17; E. D. Racicot, \$426.10; L. Ramsden, \$630.05; d'O. Raymond, \$964.10; M. F. Robichaud, \$1,415.45; J. H. Rousseau, \$661.58; H. A. Rowson, \$445.95; A. C. Sargeant, \$392.75; R. G. Savage, \$1,281.05; D. W. Scott, \$487.64; J. Sheehan, \$340.25; H. F. Sherwood, \$494.69; A. G. Sinclair, \$322.80; J. A. Stacey, \$377.14; L. E. Starke, \$1,438.61; G. Stoker, \$483.65; H. L. Stone, \$300; J. A. W. Tessier, \$300.03; L. P. Thibaudau, \$966.10; W. J. Tobin, \$883.16; J. L. P. Troie, \$737.44; T. Walters, \$509.20; R. W. Weiler, \$372.85; A. K. Westland, \$387.20; G. S. White, \$584.05; H. P. Wilson, \$1,347.27.

Suppliers receiving \$1,000 or more: B. C. Electric Railway Co., Ltd., Vancouver, \$1,612.50; Montreal Tramways Co., \$1,512; Winnipeg Electric Co., \$1,243.50.

E F Payments were made from these allotments on account of the following: Department of National Defence—Naval Services, \$2,085.97; Foreign Exchange Control Board, \$252.70. The Department has been fully repaid.

G Partially offsetting this expenditure, the sum of \$12,701.71 was recovered (chiefly at the port of Montreal) and is shown as "Services and Service Fees" in the departmental statement of revenues given on a previous page.

Suppliers receiving \$1,000 or more: Ardley Bros., Ottawa, \$1,891; Armstrong Cartage and Warehouse Co., Ltd., Hamilton, \$1,301.40; H. W. Bacon, Toronto, \$14,001.46; Burke and Wood, Ltd., Vancouver, \$2,679.60; Canadian Transfer Co., Ltd., Toronto, \$2,202.75; Wilfred Chalut, Montreal, \$6,426; Hendrie & Co., Ltd., Hamilton, \$2,172; James Storage & Cartage Co., Calgary, \$1,375.95; R. J. Kimmel, Winnipeg, \$6,062.60; J. D. Kingston, West Toronto, \$1,800; Laurin Express, Ltd., Montreal, \$7,833.90; Mainland Transfer Co., Ltd., Vancouver, \$2,308.90; McLeod's Baggage Transfer, London, \$1,447.90; Percy McNulty, Saint John, \$1,800; Chas. A. Price, Windsor, Ont., \$1,560; St. Armand & Bergevin, Montreal, \$8,773.95.

H Lawyers receiving \$1,000 or more: A. J. P. Cameron, Toronto, \$1,095.49; Paul Dalme, Montreal, \$1,082; A. G. Eggertson, Winnipeg, \$1,710.70; F. T. McDermott, Toronto, \$1,405.50; J. C. McRuer, Toronto, \$3,364.45.

I Stamps and labels required for customs and excise purposes and law stamps, required under the provisions of the Exchequer Court Act, c. 34, R.S., and the Supreme Court Act, c. 35, R.S., are manufactured and furnished by the British American Bank Note Co., Ltd., (to which payment was made) under contract authorized by P.C. 3239 of December 22, 1934.

J All officers of this service were bonded for amounts ranging from \$500 to \$10,000, under the Government Officers' Guarantee Fund.

K Expenditures were distributed as follows: construction of buildings, including fixed equipment, \$9,146.71; repairs and alterations, \$9,323.07; maintenance, \$13,301.77; rentals, \$10,996.38; repairing and equipping harbour boats, \$3,870.25; acquisition of land, \$635.60; sundries, \$5.

Suppliers receiving \$1,000 or over: Joseph Charest, Coaticook, \$1,712; Albert Giroux, Lake Megantic, \$1,281.50; E. Thibault, Ste. Therese, \$3,700.

L Expenditures were distributed as follows: commissions on sales of excise tax stamps, \$13,026.97; dating and numbering machines, \$4,530.30; fees for entering and clearing vessels and airplanes, \$1,932; laundry and towel service, \$1,280.08; maintenance of equipment, \$3,740.18; supplies and materials, \$4,597.11; miscellaneous items, \$1,459.80.

Suppliers receiving \$1,000 or more: Capital Stamp and Stationery Co., Ottawa, \$1,628.25; Montreal Stock Exchange, \$2,640.87; Pritchard Andrews Co. of Ottawa, Ltd., \$2,877.02; Toronto Stock Exchange, \$10,201.53.

TAXATION DIVISION

Vote 189 General Administration including authority to create positions and make appointments within the Division, notwithstanding anything contained in the Civil Service Act and the said positions and staff so appointed are hereby wholly excluded from the operation of the said Act

	Estimates	Allotments	Expenditures
Permanent Salaries	243,300 00	336,300 00	333,977 80
Temporary Assistance	209,080 00	134,080 00	131,537 87
Cost of Living Bonus and Other Pay-list Items	68,114 00	50,114 00	49,940 56
A Printing and Stationery	150,000 00	181,000 00	180,394 78
B Travelling Expenses	60,000 00	60,000 00	54,794 98
Telegrams and Telephones	4,000 00	4,000 00	3,104 00
C Express, Freight and Cartage	40,000 00	25,700 00	23,392 40
D Law Costs	20,000 00	20,000 00	14,679 24
E Sundries	10,000 00	12,800 00	12,390 41
F Canadian Bankers' Association	45,469 00	59,469 00	59,273 40
G Montreal City and District Savings Bank	889 00	1,189 00	1,178 76
H Advertising	80,000 00	46,200 00	41,279 73
	<u>\$ 930,852 00</u>	<u>\$ 930,852 00</u>	<u>\$ 905,943 93</u>

As of March 31, 1945, there were 315 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Elliott, C. F. Deputy			Lock, V. E.	2,520 00	
Minister	\$ 10,000 00	\$ 522 09	*MacAdam, H. N.	3,120 00	
*Stikeman, H. H. Asst.			*Mackenzie, W. S.	2,640 00	
Deputy Minister (Legal)	5,340 00	840 56	*MacLatchy, E. S.	4,380 00	
Atkinson, G. M.	2,400 00		Main, J. E.	2,880 00	
Beer, F. W.	3,000 00		*Marrotte, L. G.	3,240 00	
Bernier, S. E.	3,240 00	983 30	McColl, J. A. (Oct. 1) ...	3,600 00	
*Boivin, P.	4,140 00		McCormack, P. M.	2,520 00	
*Brown, J. L.	2,400 00		*McEntyre, J. G.	4,140 00	
Code, G. H.	4,500 00		*McGrory, A. A.	4,620 00	746 50
Currie, H. W.	2,400 00		McLay, F. A.	2,400 00	
*Dewar, C. A.	3,120 00		McLeod, E. B.	3,240 00	713 76
DeWolf, A. L.	2,520 00		*Milburn, H. H.	3,600 00	
Ethier, H.	2,400 00		Murphy, W. J.	4,200 00	2,345 00
Fell, J. M.	3,720 00		Pugsley, P. T. R.	3,900 00	2,120 46†
*Fisher, W. S.	5,280 00		Quigg, S.	4,200 00	
Forsen, E. E.	2,400 00		*Renaud, A. M. J.	2,400 00	
*Forsyth, J. S.	2,880 00	328 46	Renaud, L. A. (Feb. 15)...	4,000 00	635 60
Garner, J. C. (Jan. 1) ...	2,520 00		Ruddy, J. C.	3,240 00	
Goodhue, C. E.	3,600 00		*Scrogg, T. G. (Jan. 1) ...	4,140 00	1,140 35
Green, G. W.	3,000 00		*Sprott, M. F.	3,360 00	
Headley, G. W.	3,000 00		*Urquhart, J. R.	3,600 00	
*Kelley, W. B.	3,000 00	558 65	Vallance, A.	2,400 00	
Kirke, G. G.	2,520 00		Weatherdon, A. M.	2,400 00	
*Lewis, F. H.	6,000 00		Wood, B.	4,500 00	4,055 49
*Linton, W. J.	2,880 00	417 76			

† Including travelling expenses paid from other accounts.

A Distributed as follows: printing, etc., \$155,782.41 and stationery, \$24,612.37 (including \$6,655.22 for the acquisition, inspection and repair of typewriters and adding machines). Payments were made to the Department of Public Printing and Stationery.

B From this allotment were paid per diem allowances and expenses in connection with:—

(i) Board of Referees, Excess Profits Tax Act: Chairman (1944), Hon. Mr. Justice W. H. Harrison, expenses, \$1,970.46; Chairman (1945) Hon. Mr. Justice J. D. Hyndman (also Chairman War Contracts Depreciation Board) at \$15 per day, \$4,320, expenses, \$992.98; members at \$50 per day, K. W. Dalglish, \$4,500, expenses, \$348.90; C. Elliott, \$5,950, expenses, \$466.02; C. P. Fell, \$5,900, expenses, \$574.15; at \$20 per day, C. A. Gray, \$920; at \$15 per day, T. N. Kirby, \$750; K. A. Mapp, \$1,750, expenses, \$1,183.40.

(ii) Advisory Committee Wartime Salaries Order: Chairman, Hon. Mr. Justice W. C. Ives at \$20 per day, \$560, expenses, \$406.30.

Travelling expenses of \$300 or over were also paid to: M. Belanger, \$943.38; W. R. Jackett, \$537.03 (salary paid from Vote 88, Department of Justice); R. V. Macaulay, \$1,078.03; J. F. MacNeill, \$718.10 (salary paid from Vote 112, Legislation—The Senate); J. McLaren, \$1,107.33; E. L. McMillan, \$595.15; A. E. Russell (included under Vote 191).

C Suppliers receiving \$1,000 or more: Canadian National Railways, \$11,980.32; Canadian Pacific Railway Co., \$10,348.94.

D Expenditures include: Henry B. Monk, Winnipeg, \$1,294; Isaac Pitblado, Winnipeg, \$4,949.69; Charles Russell & Co., London, Eng., \$3,528.50; Exchequer Court, Law stamps, \$1,500.

E Suppliers receiving \$1,000 or more: Might Directories, Ltd., Montreal, \$4,609.35; various provinces under agreement (dates of agreements in parentheses) in connection with succession duty assessment, Alberta (Apr. 17, 1943), \$1,500, British Columbia (July 13, 1942), \$1,137.28, Manitoba (July 23, 1942), \$1,500.

F Under authority of P.C. 49/1031 of May 6, 1937 and P.C. 60/5872 of July 10, 1942, Canadian chartered banks are compensated, through the Canadian Bankers' Association, for their services in receiving ownership certificates and collecting and remitting to the Receiver General of Canada the tax imposed under the Income War Tax Act, c. 97, R.S., in respect of dividends and interest payable to residents and non-residents of Canada as evidenced by coupons presented to the banks for payment.

Payments were distributed as follows: Bank of Montreal, \$15,297.15; Bank of Nova Scotia, \$5,474.97; Bank of Toronto, \$3,084.35; Banque Provinciale du Canada, \$1,589.69; Canadian Bank of Commerce, \$10,591.50; Royal Bank of Canada, \$14,373.27; Dominion Bank, \$2,575.90; Banque Canadienne Nationale, \$3,674.13; Imperial Bank of Canada, \$2,457.72; Barclays Bank (Canada), \$154.72.

G Under authority of P.C. 58/1656 of March 3, 1942, the Montreal City and District Savings Bank is compensated for its services in connection with ownership certificates.

H This allotment includes payment to: Canadian Street Car Advertising Co., Limited, Montreal, \$2,667.36; National Film Board, Ottawa, \$4,368.34; R. C. Smith & Son, Limited (Advertising Service Agency), Toronto, \$34,201.56 for publication space and production charges in connection with an income tax advertising campaign.

Vote 190 Internal Inspection and Verification

	Estimates	Allotments	Expenditures
Permanent Salaries	174,140 00	254,140 00	251,177 69
Temporary Assistance	135,600 00	78,600 00	75,332 97
Cost of Living Bonus and Other Pay-list Items	8,441 00	11,941 00	11,210 73
Printing and Stationery	500 00	500 00	
A Travelling Expenses	53,000 00	26,500 00	20,603 25
Sundries	500 00	500 00	
	<u>\$ 372,181 00</u>	<u>\$ 372,181 00</u>	<u>\$ 358,324 64</u>

As of March 31, 1945, there were 140 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Sharp, R., Asst. Deputy Minister (Administra- tion)	\$ 6,000 00		Johnson, N.	3,000 00	
*Bullock, T. W., Asst. Deputy Minister (Assess- ing)	6,000 00		*Kirby, T. N.	4,240 00	1,155 84
Anderson, J. C.	3,240 00		LeBoeuf, J. E. P.	2,400 00	
Andrews, R. E.	3,240 00		(May 11)		
*Baird, R. M.	3,240 00	\$ 446 38	Lefebvre, R. A.	3,000 00	
Berthiaume, J. A.	2,880 00		MacDonald, C. H.	4,920 00	
(Feb. 13)			MacKay, T. F.	3,240 00	
Booth, W. (May 1)	2,400 00		MacKenzie, G. W. A.	2,640 00	
Browning, R. W.	2,400 00		*MacKinnon, W. M.	3,720 00	2,370 05
*Bull, H. F.	3,420 00	3,140 66	Matley, E.	2,520 00	
Cadieux, L.	2,400 00		*Meahan, F. C.	3,420 00	2,787 83
*Caldwell, H. G.	2,880 00		*Michon, J. A.	2,880 00	
*Calver, B. W.	3,240 00		Oakes, E.	3,600 00	
*Campbell, J. D.	3,240 00	496 78	*Otterdahl, P. H.	3,240 00	
Cluffe, H. T.	2,520 00		Parker, H. A.	3,240 00	
Collins, A. C.	2,400 00		Paterson, J. E. (Mar. 1) .	2,400 00	
Day, C. H. (Feb. 23)	3,600 00		Pentland, R.	3,600 00	
Demers, J. C. T.	2,520 00		Pereira, L. R.	2,400 00	482 13
*Duff, J. J.	3,240 00		Pinhey, H. F.	2,880 00	
Factor, A.	2,400 00		Pinnington, S. G.	2,400 00	
Farquharson, A. C.	3,240 00		*Pook, D. R.	3,240 00	
Fellowes, G. A.	3,000 00		Pyke, B.	3,240 00	
*Footit, G. E.	3,240 00		Reeves, W. E.	2,400 00	
Franks, H. D. (Mar. 5) ..	2,400 00		Rochette, J. G. A.	2,400 00	
*Gilham, R. A.	3,420 00	2,867 49	Rogers, P. C.	2,400 00	
*Gill, D. J.	3,240 00		*Ross, J. A. L.	3,000 00	
*Gray, A.	4,800 00		*Rounding, C. G.	3,240 00	520 04
Gruson, C. E.	3,240 00		Russell, J. F.	3,240 00	
Harmer, J. F.	3,240 00		*Simpson, W. O.	4,800 00	
Hawkins, T. E.	2,400 00		Skelton, G. F.	2,400 00	
Hawley, H. E.	2,520 00		Stethem, R. G. W.	2,400 00	
Hayes, J. H.	3,600 00		Stone, W. S.	3,240 00	
Hobart, S. F.	2,400 00		Stratton, G. A.	2,400 00	
*Hogarth, H. C.	5,100 00		*Swift, R.	4,560 00	853 56
Illingworth, E.	3,000 00		Tobias, A. L.	2,880 00	494 98
			Way, W. H. B.	3,240 00	
			Whillans, R. J.	2,400 00	
			Wrigglesworth, N.	2,400 00	

A The following employees whose salary rates were under \$2,400 on that date or whose salaries were paid from other accounts received travelling expenses of \$300 or over: G. S. Bertrand, \$341.46; M. H. McMorrow, \$947.61; J. B. Ryan (included under Vote 191).

Vote 191 (and Vote 443, Further Supplementary Estimates) District Offices

	Estimates	Allotments	Expenditures
Permanent Salaries	2,545,899 00	3,962,699 00	3,961,041 84
Temporary Assistance	4,339,480 00	3,047,680 00	3,043,906 87
Cost of Living Bonus and Other Pay-list Items	883,295 00	800,795 00	800,021 12
A Printing and Stationery	425,000 00	365,000 00	364,444 85
B Travelling Expenses	100,000 00	135,000 00	134,575 45
Telegrams and Telephones	30,000 00	31,400 00	29,992 02
C Postage	300,000 00	273,100 00	272,863 21
Law Costs	6,000 00	16,000 00	15,179 10
D Sundries	40,000 00	38,000 00	36,092 58
	<u>\$8,669,674 00</u>	<u>\$8,669,674 00</u>	<u>\$8,658,117 04</u>

These votes were provided to meet the salaries and other expenses of the several District Inspectors of Income Tax (supervising nineteen district offices) and their staffs engaged in maintaining tax rolls, receiving and disposing of income tax returns and assessments of the Dominion and of the provinces of Manitoba, Ontario, Prince Edward Island and Quebec, and the Yukon Territory, collecting moneys due the Crown in respect of income taxes, excess profits tax and succession duty, maintaining the necessary accounts and conducting investigations at the places of business of taxpayers or elsewhere.

As of March 31, 1945, there were 5,890 salaried employees being paid from this account. Those receiving salaries of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Halifax:			Montreal—Continued		
*Bennett, H. T.	\$ 2,520 00		Bouchard, P. E.	2,520 00	
*Coffill, A. F.	3,240 00		*Bourassa, R.	3,000 00	
DeWolf, A. L.	2,400 00		Bourdon, R.	2,520 00	
*Dickson, W.	3,360 00		Bourget, J. E.	2,880 00	
Ells, D. W.	2,400 00	\$ 474 62	Boutin, A. E.	2,400 00	
*Kent, W. G.	4,680 00		Bowden, P.	3,240 00	
*Kerr, G. F.	2,400 00		Boyer, S. P.	2,400 00	
King, F. A. F.	2,400 00		Bulmer, A. M.	2,640 00	
*MacAdam, J. H.	2,400 00		Caillee, F.	2,520 00	
MacFadden, C. R.	2,640 00	335 79	Campeau, C. H.	2,520 00	
Matheson, W. A.	2,880 00	373 14	Cardin, J. O.	3,000 00	
McDonald, J. M.	2,640 00		Casselman, A. F.	2,640 00	
*Rutherford, D. F.	3,240 00		Castera, L.	2,880 00	
Silver, F. L.	2,880 00		*Chandler, H. L.	2,400 00	
Charlottetown:			Charlebois, J. M.	2,400 00	
Cosh, A. B.	2,880 00		Church, E. J.	2,760 00	
Dixon, J. W.	2,880 00		Clifford, F. C.	2,420 00	
Higgins, N. W.	2,520 00		Cote, P.	2,400 00	
*Ritchie, G. E.	3,600 00		*Cote, W. E.	2,880 00	
Saint John:			Courtois, E.	2,520 00	
*Belyea, J. E.	3,240 00		Cronin, L. T.	2,640 00	
*Brown, D. R.	2,880 00		*Dagenais, L. P.	2,880 00	
*Burns, S. E.	2,400 00	351 68	Dahme, L.	2,640 00	
Estabrook, F. J.	4,020 00	452 61	Davidson, R. M.	3,240 00	
*Hastings, A. L.	2,400 00		Davies, V. C.	2,640 00	
MacDonald, T. J.	2,880 00		De Grandpre, J.	2,400 00	
*McMackin, W. E.	2,400 00		Desautels, R.	2,400 00	
*Montgomery, C. D.	2,400 00		*Des Granges, P. Y.	2,880 00	
*Simms, S. M.	2,880 00		(Apr. 28)		
Simon, W. J.	2,400 00		Doherty, M. G.	2,520 00	
Spinney, E. B.	2,400 00		Drouin, P. H.	3,000 00	
*Wetmore, C. R.	3,240 00		Dugre, R. (May 4)	2,400 00	
*Wright, P. C.	2,400 00		Dumas, R.	2,400 00	
Montreal:			Dunsheath, J. W.	2,400 00	
Adam, B. O.	2,880 00	714 18	Egan, F.	2,400 00	
*Allan, D. S.	2,880 00		England, D.	2,400 00	
Allicorn, F. H.	2,400 00		Filion, L.	3,000 00	
Allen, L. C.	4,500 00		Fitzpatrick, A.	2,400 00	
*Anderson, R.	2,880 00		Flood, F. M.	2,400 00	
Asselin, R.	2,880 00		Fournier, L. P. (Dec. 24)	2,880 00	
Audet, D. W.	2,520 00		Fraser, J. W.	2,640 00	812 54
Bampton, E. C. S.	2,400 00		Gallagher, A. J.	2,640 00	
*Barriere, R.	3,240 00		Gauthier, L. J.	3,000 00	
Beauregard, J. H.	2,520 00		Gavin, T. C.	2,520 00	
Bedard, R.	3,720 00		*Germain, J. D.	2,400 00	
*Bernier, G.	2,880 00	770 27	*Gilmour, A. W.	4,140 00	404 07
Black, F. J.	2,400 00		Graham, A. R.	2,400 00	
Boivin, A.	2,400 00		Gregoire, J. O.	2,640 00	
Bonin, M. P.	2,520 00		Gregory, N. V.	3,240 00	
Booth, C. L.	3,000 00		Griffin, R. J.	2,400 00	
			Hall, A. G.	2,400 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Montreal—Continued</i>			<i>Montreal—Concluded</i>		
Handyside, K. A.	2,400 00		Petitclerc, J. C.	2,700 00	
Harkness, W. F. T.	2,400 00		Pitt, F. P.	2,400 00	
Hebert, G. P.	2,400 00		Poitrass, E.	2,400 00	
Heselton, H. T.	3,000 00		Poliquin, J. A. R.	3,000 00	426 75
(Jan. 16)			Pollock, D.	2,400 00	
Holiday, K. G.	2,400 00		*Pope, J. A.	3,240 00	
Houghton, V. (Dec. 15)	2,400 00		Pouliot, R.	2,880 00	
Howell, J. G.	3,240 00		Pounds, E. A.	3,240 00	
Jackson, F. H.	2,400 00		Powers, M. F.	2,400 00	
Jessop, W. J.	2,760 00		Pridmore, W. H.	2,400 00	
*Jordan, J.	3,240 00		Proulx, N.	2,640 00	
Joubert, R.	4,620 00		Provost, J.	2,400 00	
Kavanagh, T. W.	2,400 00		Prud'homme, F. X.	2,880 00	
Kidd, F.	2,400 00		Racine, J. H.	2,520 00	858 12
Labbee, J. A.	2,760 00	316 87	*Read, E. E.	2,880 00	
Labelle, G. (June 1) ...	2,880 00		Reavely, S. D.	3,240 00	
Labelle, J. Z.	3,240 00		Rheault, H.	2,400 00	
Lajeunesse, P. M.	2,760 00		Riopel, C. A.	3,120 00	
Lalumiere, E.	2,400 00		Rivard, M.	2,400 00	
Lavallee, L.	2,400 00		Robson, L. R.	3,000 00	
*Legault, H. (Dec. 5) ...	2,880 00		*Roll, B.	2,880 00	
Legault, J. R. (Jan. 16) .	2,640 00		Rouleau, J. P.	2,400 00	
Lemay, R.	2,640 00	403 92	Rowland, A. H.	6,240 00	
*Lemieux, E. A.	3,240 00		Roy, J. O.	3,240 00	
Leonard, A.	2,520 00		Russell, A. E.	3,000 00	1,022 56†
*Leprohon, G. E.	4,020 00		Ryan, J. B.	2,880 00	1,922 21†
L'Heureux, J. A.	3,000 00		*Ste. Marie, J. (May 10).	2,880 00	
Lumsden, R. C.	2,400 00		Secord, J.	2,520 00	
Lyonnais, R. (Feb. 12) .	3,000 00		*Senecal, R.	2,880 00	444 18
MacFarlane, J. R.	2,400 00		Sirois, J.	2,400 00	
Macfie, J. D.	3,000 00		Snushall, H. B.	2,640 00	
*Maheu, R.	3,240 00	323 24	Sybionak, A.	2,520 00	
Marien, J.	2,400 00	454 63	Taylor, L.	4,800 00	
*Martin, G. R.	2,880 00		Taylor, L. R.	3,240 00	
(Aug. 19)			*Temple-Hill, C.	2,880 00	
Martin, J. B. P.	2,400 00		Turcot, J.	2,400 00	
Martin, J. R. (Aug. 24) .	2,400 00		Turcot, W.	3,720 00	
McCallum, T. E.	2,700 00		Watson, E. M.	2,400 00	
McIntosh, A. J. A.	2,400 00		White, P. J.	2,400 00	
McLaughlin, D. J.	2,880 00		*Willcox, F.	2,880 00	
McMorrow, J. J.	4,800 00		Wilson, R. O. (Mar. 26).	2,400 00	
Melancon, J. R.	2,760 00		Quebec:		
Melvin, J. W.	2,760 00	322 23	*Bolduc, C. H.	3,240 00	
*Michon, J. A.	2,880 00		Breton, R. (Jan. 28).....	2,760 00	
(transferred to Vote 190, July 26)			*Carrier, C. W. L.	3,240 00	
Morin, H.	2,400 00		*Clavet, R.	2,880 00	
Morisset, J. M. (Sept. 20)	2,400 00		Colley, G.	2,400 00	
*Morrison, J. W.	3,720 00		Coulonval, F.	4,020 00	
Mulhall, P. S.	2,640 00		Faure, C. C.	2,400 00	
*Mullins, C. E.	3,240 00		*Gingras, L.	2,400 00	357 65
*Murphy, W. T.	3,120 00		*Gourdeau, G. R.	2,520 00	
Murray, S. J.	2,400 00		*Hall, J.	3,240 00	
*Nadeau, J.	2,880 00		*Lachance, J. E. E.	2,880 00	
*Newton, T. C.	3,240 00		*Lebeuf, G.	2,520 00	
Norton, M.	2,400 00		Lemieux, P.	2,400 00	
Nutt, P. K.	3,240 00	415 41	*Masson, J. M.	2,400 00	
O'Brien, C. D.	3,240 00		*Pouliot, J. L.	2,880 00	
O'Keefe, J. F.	2,400 00		Thivierge, P. R.	2,760 00	
Ostiguy, J. A.	2,520 00	813 31	*Van Borren, L. H.	2,520 00	
Paquet, J. A. M.	3,000 00		*Varin, R.	2,400 00	
*Paquin, J. W.	2,880 00		*Vincent, E. R. (May 3).	4,140 00	
Paulet, A.	2,400 00		Belleville:		
Perron, J. C. V.	2,400 00		*Elliott, E. W.	2,400 00	
			Gilmore, S. J.	3,000 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Belleveille—Concluded</i>					
*Ketcheson, A. H.	2,400 00		London:		
*Maybee, D. E.	2,520 00		Adams, A. E.	2,880 00	
*Nolan, V. A.	2,400 00		*Blandford, G. D. A.	2,880 00	
*Patrick, L. C.	2,520 00		Booth, R. S.	3,000 00	
*Reid, K. L.	3,540 00		Carom, F. P.	2,640 00	
Smith, C. R.	2,400 00		Dickinson, J. M.	3,000 00	
*Watson, J.	2,880 00		Donohue, M. F.	2,400 00	
<i>Fort William:</i>					
Blennerhasset, W. A.	2,520 00		*Douglas, A. J.	2,400 00	
*Faulkner, H. L.	2,400 00		*Ellis, A. O.	4,380 00	
George, A. M.	2,400 00		Goodbourn, W. A.	2,760 00	
Gray, J. (Mar. 24)	2,400 00		Gregory, E. T.	3,240 00	
*Hunter, J. C.	3,720 00		Grose, J. C.	2,520 00	
Patrick, E. R.	2,640 00		*Hunt, R. C. (Aug. 2) ...	2,880 00	
*Phillips, A.	2,400 00		Karley, H. H.	2,640 00	
<i>Hamilton:</i>					
Asmussen, C. J.	2,880 00		Kennedy, J. C.	2,640 00	
*Baldwin, H. W.	2,880 00		Leyden, C.	3,360 00	
*Best, R. A.	2,400 00		McLachlan, D. A.	2,400 00	
Breakell, H. G.	2,520 00		Morgan, H. G.	3,000 00	
*Callaway, W. J.	5,520 00		*Nelson, L. R.	2,700 00	
Clancy, B. M.	2,880 00		Oliver, C. F.	2,520 00	
Clancy, J. C.	2,520 00		*Orr, H. I.	5,340 00	
*Cockburn, T. A.	3,000 00		Roberts, A. J. (Oct. 25) .	2,880 00	
Green, J. N.	2,880 00		*Rowden, R. S. M.	2,880 00	
Emerton, J. H.	3,000 00		Rudd, D. S.	2,880 00	
Euler, R. D.	3,000 00		Sedgwick, A. V.	3,000 00	341 16
*Ferguson, R. J.	2,400 00		*Snyder, M. S.	2,880 00	
French, G. F.	2,400 00		*Vair, H. H.	2,880 00	
Fuller, R. S.	2,400 00		Van Tuyl, B. B.	2,400 00	
Gentle, W. J.	2,400 00		Weir, G. C.	2,400 00	
Hamilton, D. I.	2,400 00	467 45	*Weldon, F. J.	3,000 00	
Hartog, V.	2,400 00		*Wigle, J. T. N.	3,240 00	
*Hoyle, R.	2,880 00		<i>Ottawa:</i>		
Hunt, W. H.	2,880 00		*Ardouin, F. G.	2,880 00	884 04
*Madden, R.	3,000 00		*Barker, J. H.	4,020 00	
*McMichael, J. C.	2,520 00		Blanchfield, F. H.	2,880 00	
Mellor, H. F.	2,880 00		(June 21)		
Mercer, D. A. N.	2,400 00		Bond, S. R.	2,400 00	478 99
Moore, T. G.	3,000 00		Botten, E. E.	3,240 00	
Morrissey, J. R.	3,000 00		*Boyd, H. E.	4,380 00	
*Newlands, T. J.	4,380 00		*Cullinan, C. B.	3,240 00	
Nicholson, Walter,	3,240 00		Delacourt, A. F.	2,640 00	784 20
Nicholson, Wm.	3,000 00		*Fellowes, K.	5,520 00	
North, R. J. B.	2,520 00		*Findlay, W. F.	3,720 00	914 49
Noxon, A. G.	2,400 00		Garland, S.	3,000 00	
*O'Neil, T.	2,400 00		Gossage, C. W.	2,520 00	403 59
O'Sullivan, J. E.	2,400 00		Hoffman, A. A.	2,520 00	
(Nov. 9)			Holme, C.	2,520 00	
*Reeves, J. S.	3,720 00		*Humphrys, F. A.	3,240 00	
Richardson, H. A.	2,400 00		*Jean, J. A. M.	2,400 00	382 38
Schierholtz, E. G.	3,240 00		*Jones, J. O.	3,240 00	378 19
Taylor, N. E.	2,400 00		*Laverdure, J. M.	2,880 00	597 16
Weaver, A.	2,400 00		Leach, W. R.	2,520 00	326 02
Williams, F. J.	2,400 00		Lemieux, C. E.	2,760 00	478 29
Willcox, G. H.	2,400 00		Lewis, J. R.	2,520 00	490 50
Woolcott, A. O.	2,400 00		*MacKenzie, A. T.	2,400 00	706 05
*Wren, J.	3,240 00		Matheson, H. M.	2,640 00	403 48
<i>Kingston:</i>					
*Carson, G. E.	3,720 00		Munroe, A. F.	2,640 00	
*Haffner, F. A.	2,520 00		Ouellette, R. S.	2,400 00	411 14
*Nicholson, W. J.	2,400 00		*Pack, F. L.	2,400 00	
Porter, H. L.	2,720 00		*Patenaude, J. C. R.	2,400 00	573 18
Robinson, G. M.	2,400 00		*Perrott, F. R.	3,240 00	
			Peters, N.	2,520 00	870 78
			Pihl, E.	2,400 00	720 76
			Proctor, A. T.	2,520 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Ottawa—Concluded			Toronto—Continued		
Rice, G. P.	2,640 00		*Hunter, C. J.	3,240 00	
*Robillard, J. T. L.	2,400 00	357 70	Hutchison, A.	4,800 00	
Smirle, B. C. (Nov. 22) .	2,880 00		*Inrig, W. D.	3,720 00	
*Stephenson, J. J.	2,880 00	487 19	*Jeffery, H. J.	3,240 00	
Tate, A. C.	2,400 00	772 55	Johnson, F. J.	3,000 00	
*Taylor, A. W. S.	2,400 00		Jones, D. G.	2,520 00	
*Turgeon, E.	3,240 00	790 49	Kemp, E. N.	2,880 00	
*Van Dusen, F. L.	2,880 00		Kirk, R.	2,640 00	
Toronto:			Laing, J. M.	2,400 00	
*Adam, W. H.	3,240 00		*Lambert, J. F.	3,720 00	
Addison, W. F.	2,520 00		Larkin, S.	2,400 00	
*Ahara, R. L.	3,240 00		Lawrence, D. A.	2,520 00	
*Alexander, R. C.	2,880 00		Lawson, F. C.	2,400 00	
Alexander, W. K.	2,400 00		Leslie, E. C. H.	2,880 00	
*Allen, R. O.	3,000 00		*Lewis, R. N.	3,240 00	
*Anderson, J. A.	2,520 00		Lye, H. M.	2,400 00	
*Arthur, F. J.	2,880 00		Lynch, B.	2,400 00	
Baillie, G. A.	3,240 00		Lyon, W. H.	2,400 00	
Banning, C. R.	2,880 00		Macdonald, G. G.	3,000 00	
Barclay, G. F.	3,000 00		Macdonald, J. P.	3,000 00	
Bartlett, H. F.	2,880 00		Macdonald, R. B. G. ...	2,400 00	
Beer, F. G.	4,500 00		MacKenzie, L. V.	3,000 00	
Brechbill, P. W.	2,400 00		MacNeil, C. I.	2,400 00	
Broley, N. F.	2,400 00		Marshall, J. E.	2,400 00	
*Butler, W. E.	2,880 00		Massie, W. H.	2,520 00	
Cameron, R. L.	2,520 00		*Maynard, A. H.	2,700 00	
Campbell, D. W.	2,400 00		McCann, J. E.	2,880 00	
Clark, H. H.	2,400 00		McCarthy, F. W.	3,240 00	
Coulter, D. M.	3,240 00		McCollum, C. S.	2,400 00	
Crawley, N. L.	2,640 00		(Mar. 21)		
Devey, C. H. R.	2,460 00		McDonald, G. C.	3,240 00	
Diegel, C. E.	2,520 00		McDonald, J. A.	3,240 00	
*Down, A.	2,520 00		McDonald, T. A.	3,240 00	
Duff, J.	2,880 00		McGovern, P. C.	2,400 00	
Duncanson, C. R.	2,520 00		McLachlan, D. G.	3,240 00	
Dunkley, H. W.	3,000 00		*McLachlin, A. H.	3,720 00	
Emerson, G. F.	2,400 00		McLeod, N. R.	3,000 00	
Epps, E. R.	3,240 00		McMillan, A. L.	2,880 00	
Falconer, D. R.	2,880 00		Montgomery, S.	2,400 00	
Farrell, G. S.	2,400 00		Morton, H.	2,520 00	
*Fenny, W. G.	3,240 00		Muir, J. E.	4,140 00	
*Fickes, R. H.	3,240 00		*Newall, B. B.	2,880 00	
*Field, E. M.	3,240 00		Newfeld, J. A.	2,760 00	
Finlayson, J. R.	2,880 00		*Nott, J. W.	3,240 00	
Fraser, W. B. J.	2,880 00		Nuttall, H. W.	2,520 00	
Frith, M. L.	2,520 00		Pagendam, W.	2,400 00	
Gellatly, M. R.	3,000 00		Paterson, H. D.	6,360 00	
Gordon, E. M.	2,400 00		Paton, D. W.	2,400 00	
Goulding, J.	2,400 00		*Patrick, G. M.	3,120 00	
*Graham, F. J.	4,800 00		Pindar, W. R.	2,400 00	
Gray, R. W.	2,400 00		Pirie, A. J. (June 26)...	3,240 00	
Guest, W. G. D.	2,880 00		Rae, R. B.	2,520 00	
Hannaford, F. N.	2,400 00		*Rannie, C. A.	2,880 00	
Hawley, J. S.	3,000 00		Reid, W. D.	2,400 00	
Henry, C. E.	2,400 00		Roberts, J.	4,800 00	
*Hetherington, A. S.	3,240 00		Robertson, J. A.	2,400 00	
Hislop, D. W.	2,400 00		Rooney, H. E.	2,400 00	
Hogg, L. F. (Dec. 24) ..	2,880 00		Sanderson, G. W.	2,520 00	
Hopkins, F. P.	3,180 00		Scott, N. R. F.	2,520 00	
*Horne, A. C. W.	3,000 00		Simmons, C. E.	2,880 00	
Hough, W. M.	2,520 00		Slaney, H. V. E.	2,880 00	
Houghton, F. B.	2,400 00		Spence, G. L.	2,640 00	
Hume, J. S.	2,880 00		Staples, W. A.	3,240 00	
*Hunt, A. M.	3,240 00		Stein, N. (Nov. 29)	2,520 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Toronto—Concluded			Winnipeg—Concluded		
*Stewart, G. A.	2,880 00		Smith, M. W.	2,400 00	
Taylor, J. E.	2,400 00		*Stark, R. S.	2,400 00	
Thomson, J. M.	2,400 00		*Thomas, P. D. D.	2,400 00	
*Tinkham, J. C.	2,880 00		*Thomson, J. W.	2,400 00	
Toman, L. K.	3,000 00		*Wadge, W. O.	2,880 00	
*Turner, T. W.	3,000 00		Walton, R. H. G.	2,520 00	
Tyndall, C. L.	3,720 00		Weaver, L.	2,880 00	
Valmond, E.	2,400 00		White, R. R.	2,400 00	
Waddington, M. W.	3,240 00		Williams, R. K.	2,400 00	
Wade, J. M.	2,400 00		(Dec. 31)		
*Wait, R. J.	3,240 00		Wimmer, A. P.	2,400 00	
Weismiller, H. D.	2,400 00		Wookey, H. J.	2,880 00	
White, G. C.	3,000 00		*Wylie, J.	2,820 00	
Wilson, G.	2,580 00		Young, D.	2,520 00	
Winkie, G.	2,400 00		Regina:		
Woodley, R. G.	3,720 00		*Anderson, M. H.	2,880 00	
Yeo, C. W.	2,880 00		*Cotter, C. H.	4,020 00	1,921 74
Yorston, J. A. (June 4) .	2,880 00		Cullum-Bird, E.	2,760 00	
Winnipeg:			Gerrand, E. W.	3,020 00	
*Abbott, J. W.	2,880 00		(June 18)		
Baker, W. H.	2,760 00		Hing, H.	2,640 00	
Black, D. J.	2,400 00		Horne, R. B. W.	2,400 00	
Burgess, H. C.	2,880 00		Laban, A. V.	2,400 00	
Bushby, A.	2,880 00		Saskatoon:		
Dott, R. M. M.	2,880 00		*Ayton, C. H.	3,600 00	
*Edmond, D. G.	2,400 00		Breese, A. E. S.	2,400 00	
Edmondson, W.	2,520 00	1,188 55	Harris, E. A. (July 23) ..	2,400 00	
Ellerton, S. T. J.	2,400 00		*Horne, A. J.	2,520 00	
Ellis, J. T.	2,520 00		*Mauchel, S. J.	2,400 00	
Fleming, J.	2,640 00		McFadyen, J. B.	2,640 00	
*Fletcher, R. V.	3,240 00		Calgary:		
Gerrie, C. N. (July 5)	3,000 00		*Alexander, C. (Sept. 20)	4,680 00	
Grant, W. C. N.	4,080 00		*Bailey, W. H.	3,240 00	
Green, F. L.	2,880 00		Craig, D. C.	4,020 00	
Gross, A. F. E.	2,400 00		Fabris, P.	2,400 00	
*Guthrie, R.	2,520 00		Gammie, A. M.	2,400 00	
Hallatt, E. H.	2,400 00		*Hughes, P. J.	2,520 00	
Hardy, C. R.	2,400 00		Jackson, S.	2,400 00	
Hay, A.	3,000 00		Johnston, A. V.	2,520 00	
*Hemmeon, A. J.	3,720 00		Larbalèstier, C. H.	2,880 00	
Howlett, B. J.	2,400 00		Morrice, A.	2,640 00	
Jackson, T. C.	3,000 00		Nelson, S. S.	2,880 00	
*Johnston, L. H.	3,240 00		Nobbs, W.	2,520 00	
Jones, H. H.	2,400 00		Paterson, A.	2,880 00	
*Kinniburgh, W. A.	3,480 00		Pyle, H. J.	2,880 00	
Leslie, W.	2,400 00		Richards, C.	2,640 00	
Lillie, J.	2,640 00		Roberts, F. A.	3,000 00	
*Lowery, E. W.	5,340 00		Saunders, A. L. W.	2,400 00	
MacDonald, W. S.	2,400 00		Shulman, L. W.	2,400 00	
*McIntosh, W.	2,400 00	1,099 33	Snell, R. J.	2,520 00	
*McKay, M. E.	2,880 00		*Sparrow, H. C.	3,000 00	
*McKerchar, D. S.	2,400 00	355 77	*Wright, J.	2,400 00	
*McMullen, J. O. K.	2,400 00	342 47	Edmonton:		
McVittie, D. E.	2,400 00		Bell, A. C.	2,400 00	
Mills, A.	2,640 00		Bright, G. A.	2,520 00	
Mills, G.	2,400 00		French, M. C. (Jan. 23)	2,640 00	
*Munro, G. F.	3,240 00		Kellas, M. A.	2,400 00	
Neil, A. V.	2,640 00		*Ladler, A. E.	3,240 00	
Nicol, M. J.	2,520 00		Nicholson, R. H.	2,880 00	
Notman, J.	2,400 00		*Northfield, G. W.	4,020 00	342 36
Pawlik, A. G.	2,400 00		*Thomson, R. D.	2,760 00	407 26
*Purkis, L. G.	2,400 00	438 75	Wharton, A. N.	2,400 00	
Scott, C. J.	2,520 00		Vancouver:		
Smith, J. H. (Feb. 11) .	2,520 00		Bain, R. M.	2,400 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Vancouver—Continued</i>			<i>Vancouver—Concluded</i>		
Bethune, R. A.	2,700 00		MacDonald, J. F.	2,520 00	
Bowes, H. E.	2,640 00		MacKay, H. J.	2,880 00	
Braithwait, H.	2,400 00		Malins, W. M.	2,520 00	
Brown, C. R.	4,200 00		*McGregor, D. A.	2,400 00	
Brown, J.	2,880 00		*McKenna, J. J.	2,880 00	
*Burnett, H. K.	2,880 00		*Moffatt, R. H.	2,520 00	
*Burton, J. D.	3,240 00	304 36	Murphy, L. F.	2,400 00	
*Carter, G. W. J.	4,140 00		*Potter, L. C. F.	2,400 00	
Chidwick, C. R.	3,000 00		*Powers W. T.	2,880 00	
*Clark, K. G.	3,240 00		*Pratt, H. B.	2,880 00	
Colly, J. B.	2,400 00		Pukesh, M. S.	2,400 00	
*Corbett, D. F. H.	2,880 00		Ralls, S. W.	3,000 00	
Cowan, G. (Jan. 12) ...	3,000 00		*Ramsay, G. W.	3,240 00	
Cresswell, C. F.	2,400 00		*Rathie, W. G. (July 4) ..	2,880 00	
Crickmay, A. E.	2,880 00	910 55	Rising, P. (Feb. 11)	3,000 00	
Dobson, L. S. (June 7) .	3,240 00		Sharp, P. W.	2,400 00	
*Drummond, L. S.	2,880 00		Sheppard, D. H.	4,920 00	316 12
Duncan, A. B.	2,520 00		Sibary, W. G.	3,000 00	
*Edwardson, H. W.	3,240 00		*Stevens, J. S.	3,720 00	
*Findlay, J.	3,000 00		*Symons, P.	3,000 00	
Findlay, W.	3,000 00		Sypher, J. R.	2,640 00	
Forsyth, W. E.	2,520 00		Thomas, E. W.	2,400 00	
Godfrey, R. P.	2,520 00	1,140 90	*Thompson, W. G.	3,720 00	357 49
Godwin, A.	2,520 00		*Thornton, J. K.	2,400 00	
*Goepel, M. P.	2,400 00		Wallace, W. L. C.	2,700 00	1,824 43
*Golumbia, S. P.	3,240 00		*Watson, H. G.	2,880 00	
Griffin, F. B.	3,000 00		*Willcox, R. J.	2,880 00	
Grover, F. J.	4,140 00		Young, R. D.	2,880 00	
Hale, A. F.	2,520 00	352 79	Dawson:		
Hayter, A. W.	3,000 00		Grant, C. (including liv-		
*Herbert, H. F.	2,880 00		ing allowance at \$1,500)	3,900 00	
*Hockin, D. M.	2,400 00		*Livingstone, D. H. (includ-		
*Johnson, H.	2,400 00		ing living allowance at		
Jones, T. E.	2,400 00		\$1,500)	3,600 00	
*Kusch, L. D.	2,400 00		*Voorhoeve, H. C. (includ-		
Laundy, C. E.	2,880 00		ing living allowance at		
Lee, N. (Sept. 1)	5,100 00		\$1,500)	3,600 00	700 31
Loneragan, P. A.	2,400 00				

† Including travelling expenses paid from other accounts.

A Distributed as follows: printing, etc., \$200,289.88; stationery, \$164,154.97 (including \$122,433.16 for the acquisition, inspection and repair of adding, accounting, calculating and duplicating machines and typewriters).

B The following employees whose salary rates were under \$2,400 on March 31, 1945, received travelling expenses of \$300 or over: L. Archambault, \$531.94; H. Arthur, \$348.95; J. C. Avent, \$1,221.09; G. R. Bienvenu, \$637.59; P. Bissonnette, \$600.58; J. L. Boulet, \$315.85; F. S. H. Boyd, \$537.60; O. Boyer, \$309.61; E. Brodeur, \$398.32; A. L. Bruce, \$973.19; J. Caldwell, \$1,431.40; L. A. Caron, \$538; J. C. M. Carson, \$1,149.26; H. W. Carter, \$641.75; P. A. Chaurette, \$884.71; D. G. Clancy, \$760.89; W. V. P. Clery, \$316.98; A. W. Clynick, \$557.46; R. B. Cockburn, \$610.45; M. Corriveau, \$442.96; M. Curodeau, \$434.55; F. N. Danaher, \$1,482.49; J. H. Daoust, \$578.44; A. Deschenes, \$540.16; J. de Serres, \$493.53; J. Desrosiers, \$742.67; F. F. Dickin, \$380.30; R. Dorval, \$858.03; J. O. Ducharme, \$484.83; G. R. Dudley, \$710.32; A. M. Duval, \$599.10; A. Edwards, \$328.65; G. Essex, \$463.31; A. Eyre, \$542.80; E. P. Favrot, \$370.09; R. S. Ferguson, \$867.02; J. A. Ferland, \$677.90; L. Filion, \$451.31; G. Finnbogason, \$945.61; R. J. Gabriel, \$340.53; S. R. Gordon, \$484.82; F. L. Graban, \$740.74; H. D. Graham, \$376.15; H. M. Hamm, \$431.26; M. Hardy, \$603.62; E. A. Heyser, \$585.23; J. Hiscott, \$402.65; J. J. Hunkeler, \$641.89; J. T. Hutton, \$308.79; W. J. James, \$400.30; J. A. Johnston, \$930.35; O. H. Johnston, \$334.79; W. H. Johnston, \$1,011.10; P. F. Keyes, \$402.18; R. R. Kirby, \$737.57; J. A. Labbee, \$306.89; L. H. Lachance, \$458.13; C. Lachapelle, \$687.56; L. P. Langevin, \$593.56; R. J. Laporte, \$465.52; N. F. Lee, \$539.07; F. Lefebvre, \$350.46; B. Lincourt, \$398.62; C. MacMillan, \$1,301.98; A. N. MacNeil, \$346.80; F. J. Mader, \$651.99; J. A. Mahen, \$386.85; H. R. McGrogan, \$325.36; A. H. McIntosh, \$356.75; J. A. McKercher, \$549.33; F. D. McMahon, \$570.07; A. R. McPhee, \$598.55; N. I. McQuillan, \$358.80; J. O. A. Mercier, \$430.20; A. J. Miller, \$359.06; D. R. Moore, \$308.70; F. R. Morin, \$523.40; A. Morton, \$821.95; H. E. Munro, \$324.03; S. Nixon, \$1,357.50; G. W. Prociuk, \$382.65; R. H. Rae, \$341.20; H. L. Renner, \$888.20; J. A. Ross, \$442.71; J. J. Rufiange, \$669.35; T. Z. St. Laurent, \$552.98;

W. Schick, \$527.85; N. Scott, \$575.87; H. Sharpe, \$445.35; A. H. Short, \$561.14; D. J. Smith, \$303.51; J. A. Tessier, \$330.65; D. B. Thompson, \$690.69; S. E. Thompson, \$1,138.84; W. A. Thompson, \$335.46; W. G. Thompson, \$547.60; T. R. Vause, \$1,176.63; O. Viens, \$408.78; J. K. Whittaker, \$309.05; G. A. Wigmore, \$589.23; A. S. P. Williams, \$602.43; G. Willis, \$756.90; J. Zalloni, \$447.05.

C The expenditures under this allotment include \$4,127.35 for short-paid postage on mail received from the public.

D The charges to this allotment include: car fares, \$5,515.32; cartage, express and freight, \$4,177.84; death gratuities, \$2,650; excise stamps, \$3,891.43 (placed on cheques received from taxpayers by mail without the required stamps affixed thereto); laundry and towel service, \$3,894.81; meals (overtime work), \$3,710.38; compiling mailing lists, forwarding circulars, etc., Might Directories, Ltd., Montreal, \$2,626.75; stamps and daters, Pritchard-Andrews Co., Ltd., Ottawa, \$1,887.37; purchase and rental of postage meter machines, etc., Canadian Postage Meters and Machines Co., Ltd., Toronto, \$2,248.17; subscriptions, \$1,089.27.

GENERAL

Vote 192 Amount to be paid to the Department of Justice to be disbursed by and accounted for to it for Customs, Excise and Income Tax Secret Investigation Services 15,000 00
Expenditures.....\$ 4,907 81

Of this expenditure, \$1,052.40 was in connection with the Customs and Excise Division and \$3,855.41 in connection with the Taxation Division.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.\$ 10,490 00

WAR

War Allotments and Expenditures

	Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Expenditures to date
Non-Current Allotment.....				\$ 17,971 85

Details of this allotment will be found in Public Accounts of previous years.

Comparative Statement of Accounts Receivable

	March 31, 1945	March 31, 1944
Current Year.....	749,887 17	9,788 87
Previous Years—Collectable.....	63,772 42	2,747 87
—Uncollectable.....	2,698,959 14	69,044 34
	<u>\$3,512,618 73</u>	<u>\$ 81,581 08</u>

In the above statement, the figures as at March 31, 1945, include accounts receivable in respect of seizures and excise taxes, while those as at March 31, 1944, do not.

In connection with excise taxes, the amount outstanding in respect of previous years is \$2,679,061.11, and administrative officials state that it is not possible to determine precisely how much can be considered as collectable, but after careful study, have decided that approximately \$50,000 can be considered as within this category. The balance, \$2,629,061.11, is classified as uncollectable. Excise taxes owing by limited liability companies when such companies have been discharged in bankruptcy are not included in the foregoing statement.

OPEN ACCOUNTS

[9] Floating Debt

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Outstanding Cheques and Warrants—</i>				
Outstanding Imprest Account Cheques.....		\$ 388 21		\$ 388 21

At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and deposited herein. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Miscellaneous—</i>				
Contractors' Securities—Cash—Customs and Excise.....	\$ 2,258 41	\$ 1,757 12	\$ 1,603 26	\$ 2,412 27

Under Section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1944-45, bonds so held in respect of the Department of National Revenue amounted to \$2,050.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
National Revenue Suspense	\$ 19,630 20	\$ 80,016 94	\$ 81,135 13	\$ 18,512 01

Receipts are instalment payments of Excise tax revenue on account of penalties imposed by the courts under the Special War Revenue Act, and held by the Department until the full court penalty has been collected, or the alternative jail sentence enforced. Disbursements are amounts transferred to Revenue when instalments are completed.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
A Income Tax (Appeals) Suspense	36,800 00	39,200 50	15,200 00	60,800 50
B Income Tax Special Account—Province of Prince Edward Island.....		8,060 47	8,060 47	
C Income Tax Special Account—Province of Quebec		79,774 06	79,774 06	
D Income Tax Special Account—Province of Ontario		260,505 32	260,505 32	
E Income Tax Special Account—Province of Manitoba		125,483 61	125,483 61	
F Unclaimed Cheques Suspense—Income Tax..	15,492 22	139,880 96	6,576 83	148,796 35
	<u>\$ 52,292 22</u>	<u>\$ 652,904 92</u>	<u>\$ 495,600 29</u>	<u>\$ 209,596 85</u>

- A Under authority of Section 61 of the Income War Tax Act, c. 97, R.S., persons appealing to the Exchequer Court from a decision of the Minister of National Revenue as to their assessments are required to give security for the costs of the appeal, to the satisfaction of the Minister, in a sum not less than \$400. The decision of the Exchequer Court determines the final disposition of the deposit. If the appellant is successful, the amount is returned to him. If he fails, the amount or such part of it as is required to pay the taxed costs of the Crown, is transferred from this account as a revenue item. No interest is allowed on the deposit.
- B C D E Arrears of income tax were collected by the Dominion Government during the fiscal year and paid to the Provinces in accordance with the provisions of the Dominion-Provincial Taxation Agreement Act, c. 13, 1942.
- F All cheques, except those drawn against Open Accounts, which remained undelivered after six months subsequent to the date of issue, are credited to this account.

[16] Funded Debt Unmatured

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Payable in Canada—</i>				
A Refundable portion of individual income tax collections	164,981,041 02	95,000,580 54	209,237 22	259,772,384 34
B Refundable portion of excess profits tax	60,000,000 00	124,500,000 00	1,401 75	184,498,598 25
	<u>\$224,981,041 02</u>	<u>\$219,500,580 54</u>	<u>\$ 210,638 97</u>	<u>\$444,270,982 59</u>

- A B Estimated liability of the Dominion Government of the refundable portion of the income tax in respect of 1942, 1943 and 1944 personal incomes and excess profits tax collected to March 31, 1945. Disbursements represent refunds to (a) estates of deceased persons and (b) persons over 65 years of age whose annual income is less than \$5,000.

DEPARTMENT OF NATIONAL WAR SERVICES

1944-45

PUBLIC ACCOUNTS

PART II

PA

DEPARTMENT OF
NATIONAL WAR SERVICES

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF NATIONAL WAR SERVICES

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:

Ordinary.....	837,719 50
War.....	25,981,837 62

\$ 26,819,557 12

Revenues—

[8b] Consolidated Deficit Account:

Ordinary.....	72,088 57
Special Receipts.....	42,855 07

\$ 114,943 64

Receipts and Disbursements—Open Accounts

[12] Deferred Credits.....	382 00
[13] Sundry Suspense Accounts.....	6 00

\$ 388 00

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page PA—21.

GENERAL NOTE: There are two appendices to this section. The first contains the Balance Sheet and Income and Expenditure Statement of the Canadian Broadcasting Corporation for the year ending March 31, 1945; the second, the Balance Sheet of the National Film Board's Revolving Fund as at March 31, 1945.

REVENUES

Comparative Summary

	1944-45	1943-44
Ordinary Revenue—		
A Services and Service Fees.....	66,099 13	95,263 07
Premium, Discount and Exchange.....	*	7,649 92
B Refunds of Expenditure.....	54 02	20,660 65
C Miscellaneous.....	5,935 42	
Total Ordinary.....	72,088 57	123,573 64
Special Receipts—		
D Refunds of Previous Years' War Expenditures.....	24,471 04	36,328 62
E Miscellaneous War Revenues.....	18,384 03	7,391 42
Grand Total.....	\$ 114,943 64	\$ 167,293 68

*Included under Miscellaneous

Details

Ordinary Revenue—

A Services and Service Fees.....	66,099 13
Receipts were derived from the sale, rental and distribution of films.	
B Refunds of Previous Years' Expenditures.....	54 02
C Miscellaneous: Premium on foreign exchange received in connection with rentals received from films distributed in the United States.....	5,935 42
Total Ordinary.....	72,088 57
Special Receipts—	
D Refunds of Previous Years' War Expenditures.....	24,471 04
Refunds include an amount of \$20,000 received from the Salvation Army Red Shield War Services Fund to apply against the recoverable advance made to that organization in 1943-44 to facilitate the purchase of overseas canteen supplies.	
E Miscellaneous War Revenues.....	18,384 03
Receipts were derived mainly from royalties on films shown in the United Kingdom.	
Grand Total.....	\$ 114,943 64

Certified correct,

C. H. PAYNE,
Deputy Minister of
National War Services.

JOHN GRIERSON,
Government Film Commissioner.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
PA-4	Stat.	Salary of Minister, Salaries Act, c. 182, R.S. as amended c. 40, 1940.....	10,000 00	10,000 00	10,000 00
PA-4	Stat.	Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
PA-4	193	Canadian Travel Bureau Service.....	77,950 00	48,789 17	18,734 13
PA-4	194 449)	National Film Board including the Motion Picture Bureau.....	786,806 00	775,510 33	515,644 05
SUPERANNUATION AND RETIREMENT BENEFITS					
PA-4	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	1,420 00	1,420 00	780 00
Total Ordinary.....			878,176 00	837,719 50	547,158 18
Allotted from the War Appropriation (Details on page PA-5).....			26,837,765 00	25,981,837 62	15,186,970 69
Grand Total.....			\$27,715,941 00	\$26,819,557 12	\$15,734,128 87

Salary of Minister, Hon. L. R. LaFleche, Salaries Act, c. 182, R.S., as amended, c. 40, 1940.	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.	\$ 2,000 00

Vote 193 Canadian Travel Bureau Service

	Estimates	Allotments	Expenditures
Salaries.....	20,620 00	20,620 00	16,957 45
Cost of Living Bonus and Other Pay-list Items.....	580 00	580 00	576 61
A Advertising and Publicity.....	45,000 00	45,000 00	28,180 67
Publications.....	6,000 00	6,000 00	
Printing and Stationery.....	1,000 00	1,000 00	118 76
B Travelling Expenses.....	3,000 00	3,000 00	1,593 07
C Sundries.....	1,750 00	1,750 00	1,362 61
	<u>\$ 77,950 00</u>	<u>\$ 77,950 00</u>	<u>\$ 48,789 17</u>

This vote provided for expenditures of the Canadian Travel Bureau in promoting tourist business in Canada.

As of March 31, 1945, there were 6 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: D. L. Dolan, \$7,000; G. G. Fraser, \$3,000; J. J. O'Keefe, \$3,000.

A Suppliers receiving \$5,000 or more: Cockfield, Brown & Co., Ltd., \$27,362.17.

B D. L. Dolan received travelling expenses of \$1,593.07.

C Includes expenses amounting to \$879.30 in connection with the National Tourist Meeting held in Quebec during the fiscal year 1942-43, paid under authority of T. 261651 B., May 13, 1944.

Vote 194 (and Vote 449, Further Supplementary Estimates) National Film Board including the Motion Picture Bureau

	Estimates	Allotments	Expenditures
Salaries.....	124,892 00	114,892 00	114,420 56
Cost of Living Bonus and Other Pay-list Items.....	14,714 00	7,714 00	7,601 76
Short Term Employment.....	29,000 00	29,000 00	29,000 00
National Film Program.....	177,500 00	174,500 00	174,435 79
National Film Program Rural Circuits.....	188,000 00	223,000 00	217,161 94
Development of International Circulation of Films.....	120,000 00	113,000 00	112,639 52
Supplies, Materials, Printing and Stationery.....	30,000 00	29,000 00	28,971 72
Equipment.....	80,000 00	73,000 00	72,281 69
Travelling Expenses.....	5,500 00	5,500 00	2,714 21
Miscellaneous.....	17,200 00	17,200 00	16,283 14
	<u>\$ 786,806 00</u>	<u>\$ 786,806 00</u>	<u>\$ 775,510 33</u>

This vote provided for expenditures of the National Film Board which, under the National Film Act, c. 20, 1939, advises upon and approves film activities of the various Government Departments and produces and distributes documentary films in the interests of Canada. Where the Board acted as agent for Government Departments or other organizations, billings were made at cost.

Under authority of P.C. 119/3735, May 9, 1944, an annual revolving fund was established to provide working capital for the Board's activities. All payments were, initially, made from such fund and, consequently, the usual details of salaries and other expenses are reported thereunder (see Revolving Fund for Production of Films, page PA—17).

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	\$ 1,420 00
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WAR

War Allotments and Expenditures

See Page	Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
CURRENT				
PA-6 Departmental Administration.....	90,100 00	73,901 63	16 23	353,207 83
War Charities Division—				
PA-6 General.....	90,930 00	89,020 61	77 92	230,667 41
PA-7 Auxiliary Services.....	14,984,394 34	14,968,729 84	20,000 00	33,079,426 76
PA-10 *Payment of rentals and legal expenses in connection with Burrard Hall.....	15,605 66	15,605 66		15,605 66
PA-10 Accountable Advance re purchase of Overseas Canteen Supplies....	948,170 00	948,170 00		1,401,670 00
PA-10 Salvage Division.....	186,720 00	179,855 65	22 40	778,004 92
PA-11 Salvage Division—Revolving Fund for payment of Freight Charges on Salvaged Waste Paper pending recovery from the Commodity Prices Stabilization Corporation.....	400 00			
PA-11 Women's Voluntary Services Division	21,560 00	19,223 71		68,532 88
PA-11 Corps of (Civilian) Canadian Firefighters for the United Kingdom...	762,905 00	761,072 80		2,023,839 91
PA-12 Canadian Prisoners of War Next-of-Kin Division.....	16,755 00	14,645 87		32,152 76
PA-12 Committee on Co-operation in Canadian Citizenship.....	14,450 00	13,622 43		34,263 77
Censorship Division—				
PA-13 General.....	16,250 00	15,785 04		35,631 22
PA-13 Information and Records Branch...	143,616 00	140,296 07	3 30	305,309 07
PA-14 a Postal Censorship.....	1,310,400 00	1,266,886 38	73 98	3,043,738 93
PA-14 b Publications.....	102,800 00	99,708 76	6 03	336,535 79
PA-15 c Telegraph and Cable.....	337,040 00	333,402 66		953,036 14
PA-16 Government Office Economics Control Canadian Broadcasting Corporation—Short Wave Station—	9,669 00	9,146 70		25,160 87
PA-16 Construction.....	845,500 00	549,016 62		759,110 46
PA-16 Maintenance and Operation and Program Costs.....	180,000 00	142,349 36		142,349 36
PA-17 Canadian Red Cross Prisoners-of-War Food Parcel Program.....	5,000,000 00	5,000,000 00		5,000,000 00
	25,077,265 00	24,640,439 79	20,199 86	48,618,243 74
NATIONAL FILM BOARD				
PA-17 Special War Film Library.....	40,000 00	36,218 97		118,544 35
PA-17 Acquisition of Film Prints for Sale...	15,000 00	6,806 83		6,806 83
PA-17 Stills Production and Distribution...	115,500 00	115,482 76		115,482 76
PA-17 Wartime Information Film Program...	1,090,000 00	1,086,636 03	4,243 04	1,924,827 15
PA-17 Revolving Fund for Production of Films.....	500,000 00	96,253 24		277,416 31
	1,760,500 00	1,341,397 83	4,243 04	2,443,077 40
Total Current.....	26,837,765 00	25,981,837 62	24,442 90	51,061,321 14
†Non-Current Allotments.....			28 14	4,278,381 52
				55,339,702 66
Less National Film Board, Special Receipts—Miscellaneous War Revenues.....				25,775 45
	<u>\$26,837,765 00</u>	<u>\$25,981,837 62</u>	<u>\$24,471 04</u>	<u>\$55,313,927 21</u>

* For full title see following details.

a Under Post Office Department prior to 1942-43.

b Under Department of Secretary of State prior to 1942-43.

c Under Department of National Defence—Army Services prior to 1942-43.

† Details will be found in Public Accounts of previous years.

Allotment: Departmental Administration	90,100 00
Expenditures.....	\$ 73,901 63

A distribution of expenditures follows:

Salaries.....	56,257 13
Cost of Living Bonus and Other Pay-list Items.....	6,000 69
A Travelling Expenses.....	3,337 61
B Printing and Stationery.....	4,137 09
Miscellaneous.....	3,669 11
	\$ 73,901 63

As of March 31, 1945, there were 34 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Date of separation is shown in parenthesis and employee in receipt of war duties supplement is indicated by an asterisk: C. H. Payne, Deputy Minister, \$8,000; A. Carisse, \$3,000; H. Doherty, \$3,600; G. M. Legris, \$2,520; E. Lebourdais, \$2,400; C. Longval, \$4,080; *J. A. MacIsaac, \$4,320; D. Mackenzie, \$2,400 (Apr. 16).

A Travelling expenses of \$300 or over were paid to: Hon. L. R. LaFlèche, \$1,996.30; J. H. Lemay (included under Department of Finance, Vote 65); C. Longval, \$333.16; J. A. MacIsaac, \$486.48.

B Payments were made to the Department of Public Printing and Stationery.

Allotment: War Charities Division—General.....	90,930 00
Expenditures.....	\$ 89,020 61

A distribution of expenditures follows:

Salaries.....	46,937 53
Cost of Living Bonus and Other Pay-list Items.....	2,515 23
A Travelling Expenses.....	23,594 42
B Printing and Stationery.....	8,946 10
Miscellaneous.....	7,027 33
	\$ 89,020 61

Expenditures were incurred in the administration of the War Charities Act, c. 10, 1939, the organization of the voluntary efforts of the Canadian people, the control of the budget and expenditures of the National War Services organizations, and the direction of the Citizens' Committees of Canada.

As of March 31, 1945, there were 26 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates include war duties supplements where applicable. Date of separation is shown in parenthesis and employee in receipt of war duties supplement is indicated by an asterisk. B. W. Allen, \$4,200; P. L. Browne, \$5,000; J. L. Meikle, \$4,800 (May 22); G. Pifher, \$5,000; *J. M. Rowat, \$3,280; L. Trebert, \$3,000; W. P. Wood, \$3,600.

Under authority of P.C. 105/5770, July 26, 1944, J. L. Meikle was paid an amount of \$408 representing further payment of living allowance at \$8 per diem for time spent in the United Kingdom during the year 1942-43.

The Department of National Defence—Army Services was reimbursed for the services of Army personnel at the rates and for the periods shown: J. M. Humphrey, \$12 per diem plus allowances (Dec. 1 to Oct. 30); A. M. Mowatt, \$7.75 per diem plus allowances (Nov. 1 to Mar. 3). Travelling expenses of \$437.63 were paid to J. M. Humphrey.

A Travelling expenses of \$300 or over were paid to the following employees: B. W. Allen, \$1,042.68; L. P. Browne, \$789.42; G. Pifher, \$1,667.62; W. P. Wood, \$411.96. M. J. McLeod, on loan from Department of National Defence—Army Services, was paid travelling expenses of \$329.34.

The following persons serving without remuneration were paid travelling expenses of \$300 or over: H. O'Leary, \$2,092.22; E. G. Weeks, \$1,563.76.

Travelling expenses of \$300 or over paid to members of the National War Services Funds Advisory Board were as follows: H. W. Binnings, \$328.09; J. C. Davis, \$321.13; L. T. des Rivieres, \$456.16; T. S. Dixon, \$1,158.11; W. S. Grant, \$383.45; W. T. Henry, \$572.69; J. J. Leddy, \$531.90.

Travelling expenses in connection with Citizens' Committees amounted to \$3,811.77 including the following of \$300 or over: A. W. Cowley, \$337.28; A. J. Cowan, \$351.14; J. Moreton, \$326.88; R. G. Rutherford, \$403.27.

An amount of \$949.58 was paid to J. W. Simard, who served without remuneration, being per diem allowance of \$15 and expenses while in the United Kingdom.

B Payments to the Department of Public Printing and Stationery amounted to \$8,839.15.

Expenses of the London office of the War Charities Division amounted to \$4,556.46, classified as follows: salaries and wages, \$1,620.83; travelling expenses, \$163.77; printing and stationery, \$96.95; miscellaneous, \$2,674.91.

Allotment: War Charities Division—Auxiliary Services.....	14,984,394 34
Expenditures.....	<u>\$14,968,729 84</u>

Under authority of the War Measures Act, c. 206, R.S., P.C. 2199, March 20, 1942, provided for payments of accountable grants to the Canadian Legion War Services Incorporated, Knights of Columbus Army Huts Fund, Canadian Y.M.C.A. War Services Fund, Y.W.C.A. National War Services Fund, Navy League of Canada, and the Salvation Army Red Shield Fund, for the purpose of financing reasonable and necessary expenses incurred by said organizations in pursuing their objects of providing war auxiliary services, as approved by the Department of National Defence, to the forces of the Army, Navy and Air and to the Merchant Seamen.

P.C. 5248, June 22, 1942, constituted the National War Services Funds Advisory Board to advise the Department of National War Services in connection with, inter alia, the administration of the provisions of the above mentioned P.C. 2199. The members of the Board serve without salary but may be reimbursed their actual out-of-pocket expenses.

Pursuant to regulations, issued under P.C. 2199, March 20, 1942, audit firms acceptable to the Comptroller of the Treasury and the Auditor General were appointed by the Department to perform the necessary audits and report to the Department.

The budgets of the organizations and reports based upon the financial statements submitted by the auditors are considered by the Board with a view toward making appropriate reports and recommendations to the Minister, in accordance with the terms of P.C. 5248, as to "whether or not, in its opinion, the moneys heretofore procured by such organizations have been wisely and properly expended". The following statements show the accountable grants made, and exhibit the current status thereof.

STATEMENT OF ACCOUNTABLE GRANTS BY FISCAL YEARS

	1941-42	1942-43	1943-44	1944-45	Total
Canadian Legion War Services Incorporated.....	300,000 00	1,569,891 13	3,042,116 76	4,945,616 64	9,857,624 53
Knights of Columbus Army Huts Fund.....	200,000 00	998,626 69	1,800,072 34	2,573,522 93	5,632,221 96
Canadian Y.M.C.A. War Services Fund.....	500,000 00	2,375,788 53	3,300,556 27	4,001,690 58	10,178,035 38
Y.W.C.A. National War Services Fund.....	75,000 00	183,000 00	381,000 00	541,268 00	1,180,268 00
Navy League of Canada.....	100,000 00	140,000 00	200,000 00	529,745 09	969,745 09
Salvation Army Red Shield Fund.....		1,231,849 53	1,632,795 67	2,376,886 60	5,241,531 80
	<u>\$1,175,000 00</u>	<u>\$6,499,155 88</u>	<u>\$10,416,541 04</u>	<u>\$14,968,729 84</u>	<u>\$33,059,426 76</u>

STATEMENT OF ACCOUNTABLE GRANTS BY CALENDAR YEARS TO WHICH THEY APPLY

	1942	1943	1944	1945	Total
Canadian Legion War Services Incorporated.....	1,448,222 55	2,992,196 23	4,206,994 95	1,210,210 80	9,857,624 53
Knights of Columbus Army Huts Fund.....	973,626 69	1,604,929 42	2,400,307 85	653,358 00	5,632,221 96
Canadian Y.M.C.A. War Services Fund.....	2,075,788 53	3,269,954 25	3,854,857 26	977,435 34	10,178,035 38
Y.W.C.A. National War Services Fund.....	202,923 07	365,005 64	455,671 29	156,668 00	1,180,268 00
Navy League of Canada.....	200,000 00	140,000 00	470,312 41	159,432 68	969,745 09
Salvation Army Red Shield Fund.....	956,849 53	1,866,993 47	1,846,813 80	570,875 00	5,241,531 80
	<u>\$5,857,410 37</u>	<u>\$10,239,079 01</u>	<u>\$13,234,957 56</u>	<u>\$3,727,979 82</u>	<u>\$33,059,426 76</u>

ACCOUNTING STATEMENT

CALENDAR YEAR 1942

	Approved Budgets	Balances of Grants Previous Years	Accountable Grants	Total to be Accounted for	Approved Net Expenditures	Balances of Grants
Canadian Legion War Services Incorporated.....	1,531,617 00	.....	1,448,222 55	.....	1,364,452 13	83,770 42
Knights of Columbus Army Huts Fund.....	1,076,811 00	.....	973,626 69	.....	979,963 65	Cr. 6,336 96
Canadian Y.M.C.A. War Services Fund.....	2,527,154 00	.....	2,075,788 53	.....	2,262,304 86	Cr. 186,516 33
Y.W.C.A. National War Services Fund.....	335,607 00	.....	202,923 07	.....	202,923 07	
Navy League of Canada.....	281,119 00	.....	200,000 00	.....	132,556 08	67,443 92
Salvation Army Red Shield Fund.....	1,190,945 00	.....	956,849 53	.....	938,337 20*	18,512 33
Totals.....	\$6,993,253 00		\$5,857,410 37		\$5,880,536 99	Cr. \$23,126 62

CALENDAR YEAR 1943

Canadian Legion War Services Incorporated.....	3,286,502 00	83,770 42	2,992,196 23	3,075,966 65	1,505,575 43	3,075,966 65
Knights of Columbus Army Huts Fund.....	1,782,792 00	Cr. 6,336 96	1,604,929 42	1,598,592 46	2,760,733 89	93,017 03
Canadian Y.M.C.A. War Services Fund.....	3,848,060 00	Cr. 186,516 33	3,269,954 25	3,083,437 92	365,005 64	322,704 03
Y.W.C.A. National War Services Fund.....	520,787 00		365,005 64	365,005 64	291,315 56	
Navy League of Canada.....	361,873 00	67,443 92	140,000 00	207,443 92		Cr. 83,871 64
Salvation Army Red Shield Fund.....	1,863,904 00	18,512 33	1,866,993 47	1,885,505 80		1,885,505 80
Totals.....	\$11,663,918 00	Cr. \$ 23,126 62	\$10,239,079 01	\$10,215,952 39	\$4,922,630 52	\$5,293,321 87

CALENDAR YEAR 1944

Canadian Legion War Services Incorporated.....	4,300,112 00	3,075,966 65	4,206,994 95	7,282,961 60	.....	7,282,961 60
Knights of Columbus Army Huts Fund.....	2,562,907 00	93,017 03	2,400,307 85	2,493,324 88	.....	2,493,324 88
Canadian Y.M.C.A. War Services Fund.....	4,935,464 00	322,704 03	3,854,857 26	4,177,561 29	.....	4,177,561 29
Y.W.C.A. National War Services Fund.....	591,683 00	.....	455,671 29	455,671 29	.....	455,671 29
Navy League of Canada.....	423,337 00	Cr. 83,871 64	470,312 41	386,440 77	389,835 20	Cr. 3,894 43
Salvation Army Red Shield Fund.....	2,527,438 00	1,885,505 80	1,846,813 80	3,732,319 60	.....	*3,732,319 60
Totals.....	\$15,340,941 00	\$5,293,321 87	\$13,234,957 56	\$18,528,279 43	\$ 389,835 20	\$18,138,444 23

* In connection with the approved expenditure of the Salvation Army for 1942, the Department has under consideration the matter of certain income not taken to account in this figure.

The above mentioned debit balances will be reduced upon approval of expenditures referred to in certain audit reports at present under consideration by the Department; and upon receipt and approval by the Department of outstanding audit reports.

Allotment: War Charities Division—Payment of rentals and legal expenses in connection with use of Vancouver Co-ordinating Council of Burrard Hall as a recreation Centre for the armed forces for the period April 19, 1943, to March 31, 1945, as authorized by P.C. 7054 of October 20, 1944.....		15,605 66
Expenditures.....	\$	15,506 66

The Equitable Life Insurance Company was paid \$15,210 for rental of Burrard Hall, Vancouver.

Allotment: War Charities Division—Accountable Advance re Purchase of Overseas Canteen supplies.....		948,170 00
Expenditures.....	\$	948,170 00

P.C. 157/4433, June 10, 1944, and P.C. 111/333, January 17, 1945, authorized the Department of National War Services to advance funds to the Canadian Legion War Services Incorporated, Knights of Columbus Canadian Army Huts Fund, Salvation Army Red Shield War Services Fund and Canadian Y.M.C.A. War Services Fund for the purpose of purchasing supplies for canteen operations in the United Kingdom and in active theatres of war outside the United Kingdom on a recoverable basis. Recoveries are to be made from the sale of purchased goods.

The above expenditures represent recoverable advances made to the Canadian Y.M.C.A., National War Services Committee for the purchase of canteen supplies to be distributed to the other organizations. Accountings are to be made through this organization.

Allotment: Salvage Division.....		186,720 00
Expenditures.....	\$	179,855 65

A distribution of expenditures follows:

Salaries.....	67,759 54
Cost of Living Bonus and Other Pay-list Items.....	3,465 00
Travelling Expenses.....	28,815 48
Printing and Stationery.....	757 13
A Publicity.....	74,977 29
Miscellaneous.....	4,081 21
	\$ 179,855 65

Expenditures were incurred in (a) encouraging the conservation of raw materials; (b) promoting the salvage collection and disposal of secondary raw materials; (c) directing and supervising the organization of voluntary salvage groups.

As of March 31, 1945, there were 27 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates do not include cost of living bonus. Dates of separation are shown in parentheses.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Charbonneau, R.	\$ 3,600 00	\$ 1,148 35	Lavoie, E.	2,400 00	1,473 82
Clarkson, P. K.	3,600 00	665 04	Lifman, J. B.	2,400 00	1,715 13
Connolly, R.	2,880 00	2,768 12	MacKay, H.	2,700 00	2,003 43
De Guise, C. T.	2,400 00	1,391 50	Marceau, J. H.	2,400 00	1,844 17
Fisher, E. C.	2,880 00	487 24	McCallum, J. F.	3,600 00	430 38
Gray, J. C. (Feb. 1)	3,600 00	2,391 63	Mills, W. H.	2,880 00	1,289 41
Henstridge, F. C. (Apr. 28) .	4,020 00		Ryan, J.	2,400 00	1,251 39
Hummel, G. H. (Oct. 1)	2,880 00		Sanche, A.	2,400 00	1,166 94
Kickley, W. S. (July 27)	3,720 00	1,065 11	Sewell, L. F.	2,400 00	302 00
La Ferle, C. (Oct. 16)	5,000 00	1,819 99	Stanbury, H. N. M.	2,400 00	501 66
Laird, J. O.	2,800 00	2,094 56	Van Luven, E. W. (Dec. 24)	2,400 00	1,720 47
Lajoie, M. (Dec. 19)	2,400 00	1,045 65			

A Suppliers receiving \$5,000 or more: J. J. Gibbons, Ltd., Toronto, \$66,391.55; Department of Public Printing and Stationery, \$7,018.16

Allotment: Salvage Division—Revolving Fund for Payment of Freight Charges on Salvage Waste Paper pending Recovery from the Commodity Prices Stabilization Corporation		\$ 400 00
Expenditures.....		nil

During the year, an amount of \$327.07 was advanced to various salvage committees and agencies and recovered from the Commodity Prices Stabilization Corporation.

Allotment: Women's Voluntary Services Division.....		21,560 00
Expenditure.....		\$ 19,223 71

A distribution of expenditures follows:

Salaries.....	12,197 10
Cost of Living Bonus and Other Pay-list Items.....	311 69
A Travelling Expenses.....	3,900 77
B Printing and Stationery.....	1,784 15
Miscellaneous.....	1,030 00
	\$ 19,223 71

Expenditures were incurred in promoting the co-ordination of the voluntary war efforts of the women of Canada and in organizing women's voluntary services on a community basis.

As of March 31, 1945, there were 3 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows: B. L. Hamel, \$3,900 (Nov. 22); F. P. Held, \$3,000; N. H. West, \$4,800.

A Travelling expenses of \$300 or over were paid to: B. L. Hamel, \$1,190.64; F. P. Held, \$1,371.99; N. H. West, \$1,131.69.

B Payments were made to the Department of Public Printing and Stationery.

Allotment: Corps of (Civilian) Canadian Fire Fighters for the United Kingdom.....		762,905 00
Expenditures.....		\$ 761,072 80

A distribution of expenditures follows:

Salaries.....	1,754 34
Cost of Living Bonus and Other Pay-list Items.....	323 18
A Pay.....	393,325 32
B Subsistence Allowance.....	117,145 49
C Dependents' Allowance.....	144,442 70
Clothing and Equipment.....	52,353 19
Medical Care and Hospitalization.....	7,339 16
Transportation.....	42,157 01
Printing and Stationery.....	421 24
Miscellaneous.....	1,811 17
	\$ 761,072 80

The Corps of (Civilian) Canadian Fire Fighters for service in the United Kingdom was established to assist the National Fire Service in Great Britain in fighting fires resulting from enemy action.

Overseas charges included in the above expenditures were paid to the Department of National Defence—Army Services. An agreement reached with that Department provided for a capitation maintenance rate for personnel of the Corps while in the United Kingdom amounting to 45 pence per day, made up as follows: rations—15 pence, accommodation—16 pence, medical service—1 penny, dental services—1½ pence, domestic staff—9½ pence, miscellaneous—2 pence. In addition, a cash messing allowance of 2½ pence per day was paid for each man.

Accounts submitted by the Department of National Defence—Army Services during the year cover the period February 1, 1944, to March 31, 1945, and amount to \$656,865.80. The expenditure is classified as follows:

Pay.	346,335 07
Subsistence Allowance.	113,121 48
Dependents' Allowance.	144,442 70
Clothing and Equipment.	11,077 85
Medical Care and Hospitalization.	6,515 32
Transportation.	33,558 96
Printing and Stationery.	337 78
Miscellaneous.	1,476 64
	<hr/>
	\$ 656,865 80

During the year, the majority of Canadian Fire Fighters serving in the United Kingdom were returned to Canada. Personnel are allowed a clothing allowance of \$100 on discharge and one month's leave with pay prior to discharge.

As of March 31, 1945, there were 3 salaried employees being paid from this account.

- A The establishment of the Corps on March 31, 1945, was as follows: G. E. Huff, Commanding Officer, \$5,000 per annum; 5 Column Officers at \$6.50 per day; 3 Senior Company Officers at \$5 per day; 3 Company Officers at \$4.25 per day; 21 Section Leaders at \$3 per day; 115 Leading Firemen at \$2.70 per day.
- B Quarters and ration allowances, when not received in kind, were paid to personnel in Canada at the following rates: officers, \$1.70 per day; men, \$1.25 per day. Expenditures include clothing allowance on discharge.
- C Members, with the exception of the Commanding Officer, were awarded dependents' allowance in the same manner and under similar conditions as persons serving in the Military Forces of Canada.

Allotment: Canadian Prisoners of War Next-of-Kin Division.	16,755 00
Expenditures.	\$ 14,645 87

A distribution of expenditures follows:

Salaries.	12,793 02
Cost of Living Bonus and Other Pay-list Items.	1,377 89
Printing and Stationery.	273 81
Miscellaneous.	201 15
	<hr/>
	\$ 14,645 87

Expenses were incurred in collecting and distributing information regarding the following prisoners of war: (a) Canadians in Canadian Forces; (b) Canadians in Imperial Forces; (c) Imperials having next-of-kin in Canada; (d) merchant seamen; (e) Canadian civilians in internment camps.

As of March 31, 1945, there were 7 salaried employees being paid from this account. G. D. Allen was receiving a salary at an annual rate of \$3,000 on that date.

Allotment: Committee on Co-operation in Canadian Citizenship.	14,450 00
Expenditures.	\$ 13,622 43

A distribution of expenditures follows:

Salaries.	9,915 36
Cost of Living Bonus and Other Pay-list Items.	351 32
A Travelling Expenses.	2,763 92
Printing and Stationery.	380 95
Miscellaneous.	210 88
	<hr/>
	\$ 13,622 43

This Committee maintains contact with Canadian citizens other than those of British or French origin in an effort to promote harmony among themselves as well as with other Canadian citizens.

As of March 31, 1945, there were 6 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parentheses) follows. Salary rates include war duties supplements where applicable. Employee in receipt of war duties supplement is indicated by an asterisk. R. England, \$15 per diem (July 1); *F. Foulds, \$4,240; V. J. Kaye, \$3,000; T. Phillips, \$4,392 (May 14).

A Travelling expenses of \$300 or over were paid to: R. England, \$688.63; F. Foulds, \$636.80; V. J. Kaye, \$462.99. G. W. Simpson, a member of the Committee, received \$359.42.

Allotment: Censorship Division—General	16,250 00
Expenditures.....\$	15,785 04

A distribution of expenditures follows:

Salaries.....	13,330 49
Cost of Living Bonus and Other Pay-list Items.....	372 24
A Travelling Expenses.....	1,578 45
Printing and Stationery.....	35 45
Miscellaneous.....	468 41
	<u>\$ 15,785 04</u>

This allotment covers the general administrative expenses of censorship. The Division is under the supervision of a director whose functions are to oversee and direct all members of the public service engaged in censorship duties.

As of March 31, 1945, there were 4 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation (shown in parenthesis) follows. Salary rates include war duties supplements where applicable. Employee in receipt of war duties supplement is indicated by an asterisk: W. Eggleston, \$6,300 (Dec. 18); *F. E. Jolliffe, \$5,500; E. R. Malcolm, \$3,600.

A Travelling expenses of \$300 or over were paid to: F. Charpentier (included under Legislation, Vote 115); F. Fox (United Kingdom liaison officer), \$526.44; E. R. Malcolm, \$394.95.

Allotment: Censorship Division—Information and Records Branch.....	143,616 00
Expenditures.....\$	140,296 07

A distribution of expenditures follows:

Salaries.....	115,104 51
Cost of Living Bonus and Other Pay-list Items.....	14,061 93
Travelling Expenses.....	239 23
A Printing and Stationery.....	10,517 21
Miscellaneous.....	373 19
	<u>\$ 140,296 07</u>

The Information and Records Branch makes available material collected by the Postal, Telegraph and Cable and Publications Branches to other Government Departments and corresponding branches of censorship in the United Kingdom, the United States and Newfoundland. These countries reciprocate with similar information. A record is maintained of all information so received and distributed.

As of March 31, 1945, there were 90 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employees in receipt of war duties supplements are indicated by asterisks: N. W. Forbes, \$2,400; *S. C. Hooper, \$2,400; R. C. Ingraham, \$3,300; A. O. Potter, \$5,475; *J. K. Wilson, \$2,400; *M. A. Yetts, \$4,320.

R. C. Ingraham was receiving a living allowance of \$8 per diem (U.S. funds) as at March 31, 1945.

A Payments were made to the Department of Public Printing and Stationery.

Allotment: Censorship Division—Postal Censorship	1,310,400 00
Expenditures	\$1,266,886 38

A distribution of expenditures follows:

Salaries and Allowances.....	1,087,556 49
Cost of Living Bonus and Other Pay-list Items.....	156,169 04
A Travelling Expenses.....	844 09
B Printing and Stationery.....	19,566 54
Telegrams and Telephones.....	694 12
Sundries.....	2,056 10
	\$1,266,886 38

Expenditures were incurred in the censorship of letters (a) appearing to be dispatched by, or addressed to, persons suspected of subversive activities, including all Japanese; (b) mailed (i) to and from places outside Canada (this includes reporting apparent violations of Foreign Exchange Control Board regulations), (ii) to outside points from the Province of British Columbia and the Atlantic Command, (iii) to and from prisoners of war. An amount of \$117,933.51 was received from the Foreign Exchange Control Board and credited to Salaries and Allowances.

As of March 31, 1945, there were 838 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks:

	Salary rate		Salary rate		Salary rate
Anrep, H. A.....	\$ 2,820 00	Hamm, W. A.....	2,400 00	*Marier, H.	3,720 00
Barbour, A. M.....	2,400 00	High, B. E. (Oct. 8)...	2,520 00	Markham, L. J.....	2,400 00
*Barry, N. T.....	3,600 00	Hughes, I. E.....	2,400 00	*McConaghy, J. A....	3,420 00
*Beaulieu, J. H.....	2,820 00	James, A. M.....	2,400 00	*Melvin, E. W.....	2,400 00
Bierman, B.	2,400 00	*Jolliffe, F. E. (Trans-		Nordman, J.	2,760 00
Birchwood, R. B.....	2,760 00	ferred to Censorship		*Renner, K. D.....	2,520 00
*Cooke, M. W.....	2,700 00	Division — General,		Rodriguez, A. M.....	2,400 00
Cork, I. M.....	2,520 00	Jan. 1).....	5,500 00	Rudackek, J.	2,400 00
Davis, E. A. (Mar. 22).	2,520 00	Kamienski, C. P.....	2,760 00	Schleicher, J. F.....	2,400 00
Deacon, B. D.....	2,520 00	*Kasouf, A. A.....	2,700 00	Schulz, W.	2,400 00
Eder, M. R.....	2,400 00	*Landau, H.	2,520 00	Stacey, D. N.....	2,400 00
Edgar, P.	2,760 00	Lockhart, H.	2,400 00	Storey, M. S.....	2,400 00
Flemons, G. F.....	381 28	Lund, T.	2,760 00	Thompson, B. B.....	2,400 00
	(per month)	Mader, M. E.....	2,400 00	*Underwood, H. A....	3,120 00
*Gagnon, G. L. A.....	4,920 00	Malinski, M.	2,760 00	*Wiens, P. J.....	2,400 00
Gray, M. A.....	2,520 00				

A F. E. Jolliffe received travelling expenses of \$318.40.

B Payments were made to the Department of Public Printing and Stationery.

Allotment: Censorship Division—Publications	102,800 00
Expenditures	\$ 99,708 76

A distribution of expenditures follows:

Salaries.....	75,457 10
Cost of Living Bonus and Other Pay-list Items.....	4,534 71
A Travelling Expenses.....	5,009 06
B Printing and Stationery.....	2,066 38
Wire and Press Service.....	2,013 96
Subscriptions (newspapers, etc.).....	370 93
Miscellaneous.....	10,256 62
	\$ 99,708 76

The activities of this division consist of censoring information supplied to the public through the media of the press, radio and motion pictures.

As of March 31, 1945, there were 34 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or on dates of separation (shown in parentheses) follows. Salary rates do not include cost of living bonus: R. W. Baldwin, \$5,475; E. R. Bertrand, \$3,600; L. P. Clement, \$3,000; J. Girouard, \$5,475; L. Gordon, \$12 per diem (Aug. 31); C. Grafton, \$10 per diem (Dec. 9); J. Graham, \$4,320; H. B. Jefferson, \$12 per diem; E. Lackstrom, \$2,400; E. McMahon, \$4,320; B. B. Perry, \$4,320; O. H. Whittal, \$3,000 (Nov. 9).

The Canadian Broadcasting Corporation was paid the sum of \$5,583 for salary of C. Shearer at the rate of \$465.25 per month and an amount of \$468 representing employer's contribution to the Canadian Broadcasting Corporation superannuation plan on behalf of this employee for the period April 1, 1943, to March 31, 1945.

A Travelling expenses of \$300 or over were paid to: R. W. Baldwin, \$636.97; F. Charpentier (included under Legislation, Vote 115); J. Girouard, \$830.31; H. B. Jefferson, \$718.91; C. Shearer, \$1,176.76.

B Payments were made to the Department of Public Printing and Stationery.

Allotment: Censorship Division—Telegraph and Cable.....	337,040 00
Expenditures.....	\$ 333,402 66

A distribution of expenditures follows:

Salaries.....	290,160 27
Cost of Living Bonus and Other Pay-list Items.....	16,777 99
A Travelling Expenses.....	6,437 18
B Printing and Stationery.....	6,999 95
Sundries.....	13,027 27
	<u>\$ 333,402 66</u>

Expenditures were incurred in censoring telegraph and telephone messages.

As of March 31, 1945, there were 130 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or on dates of separation (shown in parentheses) are listed below. Salary rates do not include cost of living bonus.

Salary rate	Salary rate	Salary rate
Abraham, J. J.....\$ 2,880 00	Duguid, J..... 3,000 00	Martin, E. A..... 5,475 00
Anderson, R. D..... 2,640 00	Dulley, R. W..... 2,400 00	Martin, O. C..... 2,640 00
Anderson, S. J..... 2,400 00	Dunning, J. C..... 2,880 00	Massicotte, P. E..... 3,300 00
Andrews, G. S..... 2,760 00	Edwards, C. W..... 2,880 00	McEvoy, T. L..... 4,320 00
Bartlett-Buchanan, G. A. (Mar. 28)..... 2,400 00	Evans, J. P..... 2,880 00	McRitchie, D..... 3,300 00
Beaugrand-Champagne, J..... 2,400 00	Fellows, W. A..... 2,880 00	Murray, V. R..... 2,400 00
Benard, P..... 3,000 00	Fitzgerald, H. D..... 2,640 00	Napper, W. H..... 2,400 00
Black, S..... 2,880 00	Gallagher, G. M..... 2,880 00	Ormon, H. F. (Aug. 15)..... 2,400 00
Booth, P..... 2,520 00	Gillespie, C. J..... 3,300 00	Philp, J. M..... 3,720 00
Bryce, G. M..... 2,880 00	Hale, F. J..... 3,300 00	Piers, E. D. T..... 2,880 00
Byng-Hall, P..... 2,880 00	Hamblen, A. W..... 2,400 00	Plante, L. N..... 4,320 00
Clement, L. P. (Trans- ferred to Censorship Division — Publica- tions, Nov. 9)..... 3,000 00	Haskett, L. G..... 2,400 00	Powers, T. E..... 3,720 00
Cooke, W. A. (July 16)..... 2,640 00	Hastie, W. P..... 2,640 00	Punnett, H. R..... 3,720 00
Corcoran, H. W..... 2,760 00	Hopkins, G. S..... 3,000 00	Pynn, J. C..... 2,880 00
Cote, A. G..... 2,400 00	Houston, J..... 2,640 00	Reid, A. W. (May 1)..... 3,300 00
Cotter, G. J..... 2,880 00	Howland, W. F..... 3,000 00	Rice, H. A..... 2,880 00
Coughlan, F. T. (Apr. 9)..... 2,880 00	Huggard, E. H..... 2,400 00	Roberge, O. J..... 2,880 00
Cousins, C. L..... 2,880 00	Jones, H. R. S..... 2,880 00	Rochon, J. A..... 2,400 00
Cowan, G. A..... 3,600 00	Kirkpatrick, G. C..... 2,880 00	Shaw, R. B..... 2,760 00
Croteau, M. R. (Aug. 15)..... 2,400 00	Laberge, M. V..... 2,400 00	Stanford, S. G..... 3,000 00
Dowling, J. D..... 3,000 00	Lambert, J. P..... 2,400 00	Vibert, R. D..... 2,880 00
Drew, L. A..... 2,520 00	Lavoie, E. E..... 3,000 00	Watson, R..... 2,880 00
Drolet, J. E..... 2,400 00	Leckie, J. E..... 2,880 00	Wetmore, S. S..... 3,300 00
	Lesbirel, E..... 2,400 00	Wheeler, G. E. B..... 2,760 00
	Low, F..... 2,880 00	Whitfield, A. E..... 2,880 00
	Lowe, R..... 2,400 00	Woodill, A. J..... 2,880 00
	Lownds, J. H..... 2,400 00	Woods, G. D. (Jan. 16)..... 3,300 00
	Lucas, F. E..... 2,760 00	Young, W. L..... 3,600 00
	MacNeill, F. C..... 2,640 00	

V. R. Murray who was receiving a salary at an annual rate of \$2,400 was receiving a living allowance at the rate of \$480 per annum as at March 31, 1945.

A Travelling expenses of \$300 or over were paid to: G. A. Bartlett-Buchanan, \$741.14; J. E. Drolet, \$1,425.90; R. Lowe, \$1,366.55; E. A. Martin, \$1,230.01.

B Payments were made to the Department of Public Printing and Stationery.

Allotment: Government Office Economics Control.....	9,669 00
Expenditures.....\$	9,146 70

A distribution of expenditures follows:

Salaries.....	7,934 70
Cost of Living Bonus and Other Pay-list Items.....	1,042 54
Miscellaneous.....	169 46
	\$ 9,146 70

Under authority of P.C. 4428, August 18, 1942, a Director and an Advisory Committee were appointed to effect office economies and to eliminate, in all Government departments, unnecessary expenditures in connection with publications, stationery supplies, office furniture, equipment, etc.

As of March 31, 1945, there were 3 salaried employees being paid from this account. S. McCartney was receiving a salary at an annual rate of \$3,300, inclusive of war duties supplement, on that date. A war duties supplement of \$300 was paid to C. Emond whose salary was paid from Department of Public Works, Vote 259.

Allotment: Canadian Broadcasting Corporation—Short Wave Station—Construction.....	845,500 00
Expenditures.....\$	549,016 62

A distribution of expenditures follows:

Land and Property Improvement.....	12,461 18
Buildings and Furnishings.....	131,747 08
Electrical Installation.....	4,654 93
Transmitters and Speech Input Equipment.....	140,583 75
Antennae and Transmission Lines.....	206,173 62
Measuring and Test Equipment.....	6,438 49
Travelling and Engineering.....	39,190 44
Contingent.....	7,767 13
	\$ 549,016 62

P.C. 8168, September 18, 1942, authorized the construction of a high power short wave broadcasting station at Sackville, N.B., to be used to broadcast Canadian programs abroad and over a wider area on this continent than was possible with existing facilities, this station to be established and operated by the Canadian Broadcasting Corporation. Payments in connection with the above were made to the Corporation.

The Balance Sheet and Operating Statement of the Corporation will be found in Appendix 1 to this section.

As the Department of Transport is responsible for the collection of licence fees, an account relating to funds derived from this source by the Canadian Broadcasting Corporation, will be found in the Open Accounts of that Department under Deposit and Trust Accounts, see page Z-62.

Allotment: Canadian Broadcasting Corporation, Short Wave Station—Maintenance and Operation and Program Costs.....	180,000 00
Expenditures.....\$	142,349 36

A distribution of expenditures follows:

Salaries, Wages and Superannuation Payments.....	54,534 02
Travelling and Removal Expenses.....	7,745 10
Printing, Stationery, Publications and News Service.....	13,133 71
Artists' and Writers' Fees and Records.....	6,972 76
Maintenance of Buildings and Equipment.....	6,301 39
Rentals of Buildings and Equipment.....	39,250 23
Technical Equipment and Supplies.....	9,727 79
Telegraph, Telephone and Teletype Services.....	2,930 73
Miscellaneous.....	1,753 63
	\$ 142,349 36

Payments were made to the Canadian Broadcasting Corporation under authority of P.C. 8168, September 18, 1943.

Allotment: Canadian Red Cross Prisoners of War Food Parcel Program.....	5,000 000 00
Expenditures.....	\$5,000,000 00

During the year, a joint program was undertaken by the Canadian Red Cross Society and the Red Cross Societies of the Commonwealth and the United States to provide one food parcel each month for Allied prisoners of war in Europe and Canadian and other Commonwealth prisoners of war and civilians in the Far East. P.C. 156/4433, June 10, 1944, authorized the above allotment from the War Appropriation to be used to the extent necessary as contributions by the Government of Canada towards this program. Payments were made to the Canadian Red Cross Society.

NATIONAL FILM BOARD

Allotment: Special War Film Library.....	40,000 00
Expenditures.....	\$ 36,218 97

Expenditures were incurred in maintaining a special war film library in the National Film Board to meet the needs of various Government departments in the production of films of wartime activities.

Details of certain expenditures are merged with those shown under "Revolving Fund for production of films" see below.

Allotment: Acquisition of Film Prints for Sale.....	15,000 00
Expenditures.....	\$ 6,806 83

This allotment was originally approved pending the passing of a supplementary vote to augment the National Film Board appropriation (Vote 194) by authorizing a separate primary allotment. However, as it was found that the majority of the prints for sale were war prints, T.280267B, March 23, 1945, authorized that expenditures remain a charge against the War Appropriation.

Details of certain expenditures are merged with those shown under "Revolving Fund for production of films" see below.

Allotment: Stills Production and Distribution.....	115,500 00
Expenditures.....	\$ 115,482 76

The activities of this branch are primarily concerned with producing and distributing still photographs depicting Canadian life and work, with particular emphasis on those phases dealing directly with the war effort.

Details of certain expenditures are merged with those shown under "Revolving Fund for production of films" see below.

Allotment: Wartime Information Film Program.....	1,090,000 00
Expenditures.....	\$1,086,636 03

The Wartime Information Film Program includes the production and distribution of theatrical and non-theatrical motion pictures designed to publicize the scope and progress of Canada's war effort including the activities of Canadian Active Service Forces, and the distribution of these pictures throughout Canada, the United States and Overseas.

Details of certain expenditures are merged with those shown under "Revolving Fund for production of films" see below.

Allotment: Revolving Fund for Production of Films.....	500,000 00
Expenditures.....	\$ 96,253 24

An annual revolving fund was authorized by P.C. 119/3735, May 19, 1944, to provide working capital for National Film Board activities in producing films on war and other subjects and purchasing photographic equipment, supplies and film prints for war and other purposes both for its own account and pursuant to orders received from other Government Departments. Practically all expenditures made during the year were charged

initially to this allotment, which was relieved of costs, as productions were completed, either by transfers to the votes and other war allotments of the Board in respect of the Board's own work, or by the crediting of remittances as received in respect of work performed for other government departments or private concerns. The above amount represents the excess of disbursements over recoveries for the fiscal year, and is represented by accounts receivable, work in progress, etc. A Balance Sheet of the Fund is included as Appendix 2 on page PA—27 of this Section. It should be noted, however, that this Balance Sheet incorporates inventories, receivables, etc. on hand at the commencement of the fiscal year as well as the net expenditures referred to above.

The following lists of salaries, travelling expenses, suppliers' accounts, etc., cover all National Film Board activities:

As of March 31, 1945, there were 694 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Monthly salary rates are shown unless otherwise indicated. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Monthly salary rate	Travelling expenses		Monthly salary rate	Travelling expenses
Grierson, J., Commissioner.	\$ 10,000 00 (per annum)	\$ 4,275 31	Duncan, A. M.....	260 00	
Adamson, A. (Sept. 27)....	240 00		Field, E. B.....	210 00	
Adamson, J. G.....	300 00	2,132 54	Field, J. A.....	375 00	1,496 82
Alexander, F.....	260 00	551 51	Finn, E. M.....	3,180 00 (per annum)	
Alexander, G.....	300 00		Ford, R. E.....	210 00	1,607 05
Anders, F.....	220 00		Foster, H. C.....	240 00	
Anderson, R.....	300 00	1,470 81	Foster, R.....	375 00	3,139 72
Applebaum, L.....	300 00	551 34	Fraser, D. G.....	240 00	
Badgley, F. C.....	4,620 00 (On loan to Department (per annum) of Veterans Affairs)		(On loan to Netherlands Government)		
Bagley, G. S.....	3,600 00 (per annum)	300 83	Fraser, G. G.....	325 00	737 85
Baird, I.....	330 00	1,016 98	Gauthier, K. L.....	300 00	1,224 94
Balla, N.....	240 00		George, P.....	350 00	3,603 25
Barkes, A. L.....	240 00		Gerstein, E.....	100 00	
Batchelor, L. C.....	210 00	1,969 87		(U.S. Funds per week)	
Bates, N.....	210 00	561 26	Gleeson, J. R.....	200 00	
Bertram, F. E.....	240 00		Glover, H. G.....	325 00	923 49
Betts, H. E.....	300 00		Glunz, R. J.....	200 00	625 20
Beveridge, H. J.....	260 00	1,211 79	Golightly, J. R. P.....	480 00	
Beveridge, J. A.....	325 00	573 47	Gormley, P.....	240 00	
Bigras, J. Y.....	210 00	1,803 32	Graham, G. G.....	240 00	
Blackburn, M.....	280 00		Greene, W.....	375 00	1,974 18
Borneman, E.....	260 00	725 31	Greenlees, W. S.....	240 00	
Bounsall, W. A.....	260 00		Guibert, E. L. P.....	300 00	669 00
Braun, J. (Nov. 1).....	480 00	1,290 09	Hamilton, J. D.....	240 00	518 95
Brown-Forbes, W.....	240 00	4,073 23	Hausler, R. J.....	210 00	730 74
Buchanan, D. W.....	375 00	600 74†	Hawes, S.....	375 00	1,238 87
Burke, W. C.....	210 00		Helem, J. F.....	220 00	
Calvert, C.....	240 00		Hewelcke, G. (Sept. 1)....	325 00	
Campbell, H. C.....	240 00	417 19	*Hisgrove, J. J.....	3,000 00 (per annum)	
Carter, J. M.....	250 00	769 61	Hollebone, S. H.....	3,000 00 (per annum)	
(U.S. Funds)			Hurley, J. J.....	375 00	
Carter, W. S. (Dec. 12)....	3,600 00 (per annum)		(On loan to Wartime Information Board)		
Chamberlin, N. R.....	240 00		Hyde, L.....	210 00	
Chatwin, L. W.....	235 00	2,489 01	Hyndman, C. C.....	210 00	3,499 19
Chen, H. Y.....	240 00		Jackson, S. R.....	210 00	1,770 42
Cherry, E.....	375 00	805 11	Jakes, L. T. (Feb. 15)....	240 00	615 51
Cherry, L.....	300 00	2,509 54	Jaques, R.....	250 00	4,288 14
Comrie, W.....	260 00		Johnstone, K. A. (Jan. 4) ..	260 00	1,099 04
Culic, N.....	240 00		Jones, D.....	375 00	6,210 04
Daigneault, E.....	210 00	689 30	Kash, E. J. L.....	325 00	
Daly, T. C.....	260 00		Kendall, O.....	240 00	
Dechene, J. M. (Feb. 20) ..	300 00	717 65			

	Monthly salary rate	Travelling expenses		Monthly salary rate	Travelling expenses
Kossoff, R.	250 00		Parlane, W. G.	260 00	
(U.S. Funds)			Payne, R. W.	240 00	
Lamoureux, P.	200 00		Petegorsky, D.	375 00	1,280 38†
Lasse, F. R.	210 00	318 50	Proulx, B. (Jan. 31)	260 00	
LeBeau, G. A.	235 00	2,307 37	*Quick, C. J.	3,360 00	
Lefebvre, H.	260 00		(per annum)		
Lewis, H.	260 00		Ralph, J. D.	325 00	382 60
Lindsay, I. G.	220 00		Randall, H. (May 24)	325 00	
Loew, E. (Sept. 26)	260 00	728 80	Rands, S.	235 00	943 85
(U.S. Funds)			Read, N. C.	300 00	
Losey, M.	300 00	566 75	Reck, R. F.	240 00	
(U.S. Funds)			Reid, L.	300 00	389 50
MacDonald, W. A.	300 00	1,603 17	Rennie, M. S.	285 00	
MacDonnell, A. F. (Oct. 13)	240 00		Ritchie, J. A.	300 00	
MacPherson, D.	215 00	564 31	Roffman, J.	375 00	
Marsh, J. C. (Apr. 17)	260 00		Ross, M. M.	375 00	
Mayerovitch, D.	210 00	1,284 66	Rowe, B. R. (Dec. 24)	325 00	
Mayerovitch, H. (Dec. 1) ..	325 00		Rowed, H. N.	325 00	1,518 10
McFarlane, C. L.	325 00	1,195 27	St. Loup, P. (Sept. 16)	340 00	
McInnes, G.	375 00	1,084 35	Savage, L.	240 00	
McIntosh, H.	200 00		(U.S. Funds)		
McKay, M. D.	270 00		Scellen, J. C. S.	240 00	664 14
McLaren, W. N.	375 00		Scott, J. B.	3,480 00	
*McLean, J. R.	5,500 00	1,001 16	(per annum)		
(per annum)			Scythes, E. W.	270 00	1,555 74
Mercier, A.	210 00	4,076 72	Shaw, A. McK.	3,000 00	
Mercier, J. J.	210 00		(per annum)		
Moffatt, D. A. R.	210 00		Simpson, L.	210 00	
Mondor, R.	235 00	1,048 30	Sise, H.	360 00	305 77
Moore, J. E.	3,120 00		Spottiswoode, R.	375 00	438 00
(per annum)			Steinkopf, M.	190 00	
Morin, R.	220 00	2,061 69	(U.S. Funds)		
Myers, A.	316 00	3,309 30	Taylor, A. M.	240 00	496 67
Myers, R. E.	325 00	1,444 49	Therriault, M. P.	325 00	1,295 14
Newman, P. C.	325 00	632 75	Thorne, J. O. L.	200 00	
Newman, S. C.	270 00	1,708 32	Toombs, M. P.	300 00	616 80
Norwood, J.	240 00	1,858 34	*Tyrell, F. C.	2,400 00	322 97
Orleans, S. (June 6)	140 00	888 34	(per annum)		
(U.S. Funds)			Wallace, D. P.	325 00	
per week)			Watson, E. H.	240 00	2,085 85
Oxley, R. M.	2,400 00		Weatherby, J.	220 00	
(per annum)			Weisenborn, G.	240 00	
Palardy, J. J.	260 00	3,046 95	Wells, G. A.	450 00	
Paquette, V.	325 00	1,073 20	*Wilson, E. R.	3,000 00	3,158 94
Parker, G.	210 00	450 90	(per annum)		
Parker, M.	210 00				

† Including expenses paid from Privy Council, Wartime Information Board—General Administration.

The following employees receiving salaries at annual rates of \$2,400 or over were receiving living allowances as at March 31, 1945, at rates listed: I. Baird, \$5.50 per diem; H. J. Beveridge, \$50 per week; R. Foster, \$12 per diem; P. George, \$8 per diem; M. Losey, \$5 per diem (U.S. Funds); A. Myers, \$8 per diem; N. C. Read, \$50 per week; J. Roffman, \$50 per week; J. Scellen, \$40 per month.

Fees of \$500 or over were paid to the following persons prior to their employment by the National Film Board. Dates of appointment are shown in parentheses: A. L. Barkes, \$885 (Feb. 12); W. A. Bounsall, \$646 (Jan. 3); H. Mayerovitch, \$1,620 (Aug. 1).

The following employees, whose salaries were under \$2,400 on that date, or at date of separation (shown in parentheses) received travelling expenses of \$300 or over: M. A. Adamson, \$1,124.97; E. M. Alexander, \$1,538.63; A. Allaire, \$1,680.06; D. Allan, \$1,017.64; R. B. Anderson, \$366.68 (July 29); A. E. Armstrong, \$2,115.26; G. W. E. Arnold, \$687.98; G. Bachand, \$1,422.83; D. S. Bairstow, \$1,100.24; E. Belton, \$1,502.14; J. F. Biron, \$303.12; J. F. Bordelay, \$2,022.54; G. Boutet, \$1,415.90; D. Bouvier, \$1,940.24; H. S. Box, \$326.77; O. C. Bricker, \$1,604.59; J. R. Brisson, \$447.93; E. A. Brooks, \$1,038.90; D. E. Brown, \$2,044.19; E. H. Brownell, \$1,056.18; J. J. Brunet, \$1,925.21; H. Bubel, \$900.26; G. G. Campbell, \$1,241.17; J. T. Campbell, \$1,125.38; J. Caulfield, \$1,444.40; J. P. Champagne, \$2,527.63; F. E. Code, \$894.39; J. A. Colombo, \$680.19; W. B. Comba, \$1,045.54; J. M. Couture, \$2,186.29; M. J. Coventry, \$543.33; L. G. Cowan, \$776.41; G. A. Cox, \$941.38; M. L. Craig, \$672.72 (July 31); B. R. Cronkite, \$1,447.93; E. W. Cuppage, \$1,286.86; T. Davidson, \$705.02; V. Deacon,

\$1,033.30; J. Dery, \$1,830.17; D. R. Dick, \$593.67; R. S. Dick, \$1,178.77; C. L. Donald, \$396.47; W. Dougall, \$935.35; J. R. Doughty, \$704.70; P. Duke, \$349.57 (Mar. 18); R. Duke, \$545.74; W. H. Duthoit, \$847.93; S. Dworkin, \$1,604.42; N. W. Edwards, \$722; C. W. J. Elliott, \$778.83; W. D. Ellwyn, \$825.14; L. A. Faford, \$534.47 (Sept. 10); H. G. Feldman, \$805.59; G. H. Fisher, \$1,736.39; Lionel Forest, \$767.03; Luc Forest, \$1,849.26; C. J. Foster, \$1,025.16; J. G. Francoeur, \$413.95; G. Francon, \$532.73; E. A. Fraser, \$399.30; W. E. Gallie, \$842.06; A. E. Gawreluck, \$1,798.85; R. Gellatly, \$341.23; K. M. Gillespie, \$433.36; H. Gillis, \$890.27; D. Gillson, \$1,857.95; L. Gosnell, \$409.47; C. W. Gray, \$1,390.92; R. Grenier, \$1,076.49; C. Griffin, \$1,270.69; A. E. Grosz, \$1,233.37; P. Gutoski, \$1,858.80; A. Harper, \$335.91 (Dec. 1); C. R. Henry, \$1,414.81; R. Hill, \$459.11; F. Holden, \$1,484.30; W. J. Hunchak, \$1,296.88; E. D. Hunter, \$1,305.19; L. Jarvis, \$440.92 (Oct. 22); L. A. Johnson, \$2,216.61; A. F. Johnson, \$955.49; F. Jotry, \$1,592.41; F. Kisko, \$812.97 (Mar. 4); B. (L. Korchinski, \$1,607.72; M. J. Krevesky, \$1,457.19; H. C. Lane, \$645.27; C. E. Langben, \$1,132; L. N. LeBlanc, \$1,357.42; R. Lefebvre, \$2,163.55; J. F. Lemieux, \$609.88; F. Levesque, \$990.22 (Mar. 17); N. Lewis, \$556.12; D. Lilly, \$1,000.71; R. Lizotte, \$1,578.53 (Feb. 11); J. V. Long, \$2,069.12; L. Long, \$619.97 (Dec. 3); N. G. Lonnee, \$317.65 (July 16); W. G. Lovett, \$1,052.55; C. G. Lund, \$584.82; R. K. MacFadyen, \$1,075.55; A. F. Macgillivray, \$360.27; B. A. Maclean, \$1,389.98; N. Manzie, \$583.09; J. A. Marquis, \$407.35; C. W. Marshall, \$827.86; P. C. Mawdsley, \$740.33 (Feb. 9); J. R. McLachlin, \$346.68 (Aug. 20); D. A. McLean, \$562.16; G. McLean, \$1,587.71 (Oct. 13); G. L. McNie, \$1,107.06; S. M. Miles, \$368.80; R. C. Mills, \$2,228.16; D. D. Mirabelle, \$514.55; A. F. Mitchner, \$2,169.84; F. Molloy, \$527.31; H. Moore, \$1,473.26; G. Morin, \$1,231.19; J. Mulville, \$441.02; G. F. O'Hara, \$550.14; V. Overend, \$594.02; W. L. Owens, \$805.66; L. Paquin, \$1,130.85; J. C. Peck, \$1,162; A. P. Perry, \$1,123.76; M. Perry, \$1,449.87; J. T. Picard, \$1,782; A. D. Price, \$323.03 (Feb. 18); T. Prime, \$2,603.76; J. R. Prudhomme, \$306.59; R. Racine, \$1,126.14 (Sept. 2); L. P. Rainville, \$1,341.88; E. M. Reid, \$1,778.21; W. M. Ritchie, \$725.23; S. M. Roberts, \$458.69; M. Robitaille, \$1,279.54; J. Rosen, \$2,111.39; B. Rowe, \$307.17; J. J. Rufange, \$1,787.70; J. St. Georges, \$1,285.97; A. Schieman, \$1,329.25 (Feb. 1); W. D. Scott, \$668.25; D. Sharples, \$2,136.52; J. R. Skillings, \$445.46; W. L. Smith, \$872.24; H. J. Staniforth, \$2,208.29; W. J. Stanley, \$804.60; H. B. Stinson, \$939.45; H. D. Stratychnuk, \$1,508.50; W. G. Sumner, \$2,558; H. Taylor, \$412.70; R. E. Taylor, \$1,495.56; Y. Theriault, \$651.30 (Nov. 1); F. S. Therrien, \$487.46; J. L. Thibault, \$1,105.16 (Feb. 1); J. F. Tilley, \$713.43 (Nov. 15); E. Tomlinson, \$492.75; S. Trysinsky, \$1,080.86; P. Underwood, \$923.03; J. H. Viau, \$2,113.30; W. V. Waisman, \$1,146.63 (Mar. 8); H. Wallace, \$313.12; G. Ward, \$790; R. C. Ward, \$1,630.26; D. Wark, \$1,003.60 (Jan. 27); R. S. Whyte, \$754.71; E. J. Wilcox, \$1,643.35; D. Wilder, \$1,456.74; H. J. Williams, \$631.34; L. M. Williams, \$425.48 (Sept. 10); J. W. Wilson, \$688.30; E. C. Witcombe, \$360; D. Woodward, \$2,691.92; J. N. Woychenko, \$407.06 (July 22); D. H. Wrong, \$703.09 (Sept. 22); K. E. Young, \$1,489.85; E. Zalloni, \$1,328.78; B. Zarow, \$837.82; E. A. Zinkan, \$1,257.75.

The following persons, paid on a fee basis, received travelling expenses of \$300 or over: J. Benoit-Levy, \$446.82; L. Boulton, \$613.63; A. Hemming, \$933.11; R. L. Jobb, \$407.44; F. C. Keele, \$573.33; G. Laliberte, \$342.16; S. Legg, \$2,762.99; R. Lepage, \$693.89; E. McClintock, \$1,138.41; J. Morin, \$304.19; W. G. Nicholson, \$362.31; V. Poloway, \$1,025.25.

The following persons serving without remuneration as at March 31, 1945, received travelling expenses of \$300 or over: D. Cameron, a member of the National Film Board, \$628.79; E. Turcotte, a member of the National Film Board, \$519.26; W. E. Warner, \$851.99.

The following organizations were reimbursed for services of their employees at the rates shown: Canadian Pacific Railway Co., N. Morant, \$281 per month; Department of Education, Regina, W. Thompson, \$200 per month; Kerner and Alpert Films, New Haven, Conn., H. Alpert, \$325 per month; Ontario Agricultural College, Guelph, C. Burt, \$60 per month. Travelling expenses of \$300 or over were paid to: H. Alpert, \$1,746.79; C. Burt, \$951.57; N. Morant, \$1,707.33.

Travelling expenses of \$300 or over were paid to the following employees of the Hamilton Wright Organization, Inc., payment for whose services is included in amount paid to that organization: H. E. Gibson, \$775.37; J. Gibson, \$4,401.21 (received salary at the rate of \$250 per month (U.S. Funds) to June 30); M. Meade, \$2,745.60 (received salary at the rate of \$400 per month (U.S. Funds) to July 1); D. Oliver, \$694.37; Hamilton Wright, Jr., \$1,240.41.

Travelling expenses of \$300 or over were paid to the following on loan from Department of National Defence—Army Services: L. G. Kerr, \$375.18; C. F. Quick, \$433.11.

Fees of \$500 or over were paid to: A. Alexander, \$1,500; G. Arthur, \$995; E. Astorga, \$500; R. Benoit, \$745; J. Benoit-Levy, \$1,000; F. Bertrand, \$522.50; L. Boulton, \$925; O. Cahen, \$984; M. Couture, \$1,494.50; G. B. Davis, \$1,848.50; L. Greene, \$2,090; R. L. Jobb, \$663; F. C. Keele, \$500; W. A. Knapp, \$525; G. Laliberte, \$678; E. Lang, \$552.33; S. Legg, \$6,660; R. Lepage, \$570; E. McClintock, \$1,350; J. Reid, \$585; O. Renaud, \$570; E. Taylor, \$500; H. T. Wilford, \$554.

Suppliers receiving \$5,000 or more: Aremac Camera Co., New York, \$5,642.79; Associated Screen News Ltd., \$315,049.89; Bell Telephone Co. of Canada, \$15,480.45; Camera Equipment Co., New York, \$18,623.50; Canadian General Electric Co., Ltd., \$8,491.25; Canadian Kodak Co., Ltd., \$328,446.17; Canadian National Railways, \$24,702.13; Canadian Pacific Railway Co., \$16,907.43; Castle Films Inc., New York, \$6,145.97; Consolidated Film Industries Inc., Fort Lee, N.J., \$7,565.95; Crawley Films, \$24,822.30; De Luxe Laboratories, Inc., New York, \$23,587.29; Dominion Government, Collector of Customs, \$32,037.48; Department of External Affairs, \$19,283.14; Post Office Department, \$5,580; Department of Public Printing and Stationery, \$79,248.66; Eastman Kodak Company, Rochester, N.Y., \$22,951.80; Film Service Laboratories, New York, \$8,138.05; General Films Limited, \$32,015.17; General Pattern and Model Co., New York, \$5,063.78; Hamilton Wright Organization Inc.,

New York, \$24,452.17; H. A. Harries & Co., Montreal, \$5,134.34; Jam Handy Picture Service, Inc., Chicago, \$32,628.22; Kin-O-Lux, Inc., New York, \$11,544; March of Time, Inc., New York, \$9,102; Mecca Film Laboratories, Inc., \$36,340.41; Movietone News, Inc., New York, \$5,727.98; Northern Electric Co., Ltd., \$9,469.68; Pathe News Inc., New York, \$6,289.19; Philip Ragan Associates, Inc., Philadelphia, \$57,635.64; Precision Film Laboratories, New York, \$32,266.21; R. C. A. Victor Co., \$5,377.57; Rapid Grip and Batten Ltd., \$6,866.11; Toronto Musical Protective Association, \$6,483.25; Vancouver Motion Pictures Limited, \$29,958.75; Vocational Guidance Films Inc., Des Moines, Iowa, \$15,070.69.

The following recoveries were made:

Dominion Government Departments and Branches—

Agriculture, \$10,518.79; Labour, \$84,122.01; Mines and Resources, \$17,467.67; Munitions and Supply, \$72,531.85; National Defence—Army Services, \$210,929.71, Naval Services, \$9,775.86, Air Services, \$42,953.29; National Health and Welfare, \$6,615.37; National Revenue, \$4,820.78; National War Finance Committee, \$240,858.16; National War Services, \$3,354.33; Pensions and National Health, \$10,053.60; Post Office, \$9,225.85; Trade and Commerce, \$5,551.58; Veterans Affairs, \$13,496.70; Wartime Information Board, \$187,110.34; Wartime Prices and Trade Board, \$47,917.96.

Other Organizations—

Associated Screen News Limited, \$7,202.26; Compagnie France Films, \$4,143.36; Salvation Army, Red Shield War Services Fund, \$21,318.26; Service de L'aide de la Jeunesse, \$9,250; United Kingdom Information Office, \$3,060; United Nations Relief and Rehabilitation Association, \$3,866.57.

Comparative Statement of Accounts Receivable

	March 31, 1945	March 31, 1944
Current Year.	222,855 06	72,466 92
Previous Year—Collectable.	35,881 55	7,262 81
—Uncollectable.	3,663 42	3,663 42
	<u>\$ 262,400 03</u>	<u>\$ 83,393 15</u>

Items in excess of \$1,000 in Previous Years—Uncollectable: Photo Sound Corporation, \$2,367.13.

The balance of \$257,237.69 for Accounts Receivable shown in the Balance Sheet of the National Film Board Revolving Fund (see Appendix 2 to this Section), comprises collectable accounts only; uncollectable accounts, amounting to \$3,663.42, having been transferred to General Suspense in the books of the Board.

OPEN ACCOUNTS

[12] Deferred Credits

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
Paylist Deductions—National War Services.	\$ 12 00	\$ 2,400 40	\$ 2,018 40	\$ 394 00

Deductions for War Savings Certificates and Victory Loan Bonds from the pay of Civilian Firefighters are credited to this account pending transmittal to the department or agency concerned.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
Unclaimed Cheques Suspense—National War Services.	\$ 13 00	\$ 6 00		\$ 19 00

All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue are credited to this account.

1944-45

PUBLIC ACCOUNTS

PART II

PA

DEPARTMENT OF NATIONAL WAR SERVICES

APPENDICES

CONTINUA BRO FIDUCIARIA CORPORATION

Appendix I

Appendix 1

CANADIAN BROADCASTING CORPORATION

Balance Sheet, 31st March, 1945

ASSETS		LIABILITIES	
Current—		Current—	
Cash in Bank, Petty Cash and Treasurer's Cashiers' Funds.....	319,694 10	Accounts Payable.....	867,000 92
Accounts Receivable.....	473,984 07	Securities deposited by Contractors.....	12,150 00
Less Reserve for Bad Debts....	5,000 00		
			879,150 92
Due from Dominion Government re Short Wave Station.....	468,984 07	Dominion Government—	
Accrued Bank Interest.....	512,594 81	International Short Wave Station, Sackville, N.B. (Per Contra Account).....	1,038,984 81
Department of Finance—	1,153 69		
(Balance owing on Licence Fee Collections) ..	55,452 62	Proprietary Accounts—	
Investments—		Capital Surplus.....	494,377 16
Dominion of Canada Bonds—		Reserve for Renewals and Replacements.....	400,000 00
Par Value \$500,000.00—		Special Reserve for Post War Adjustments, 1st April, 1944.....	150,000 00
Actual Cost.....	500,000 00	Less Transferred to Operating Surplus (Per Contra Account).....	100,000 00
(Market Value—\$498,125.00)			50,000 00
Accrued Interest Receivable.....	6,205 51		
	506,205 51	Operating Surplus—	
		Balance, 1st April, 1944.....	1,000,962 71
Funded Reserve for Post War Adjustments		Add Profit on Dominion of Canada Bonds sold.....	15,750 00
Royal Bank of Canada, Cash on Deposit (Per Contra Account).....	50,000 00	Add Transferred from Special Reserve Post War Adjustments.....	100,000 00
			1,116,712 71
Fixed—		Deduct Operating Deficit 1944-1945.....	72,747 09
Real Estate, Buildings, Technical Equipment, Studio and Office Furnishings, Library of Records, etc.....	3,005,237 83		
Less Deduction for Depreciation and Obsolescence November 2nd, 1936, to March 31st, 1945.....	2,234,690 06		1,043,965 62
	770,547 77		1,988,342 78
Add International Short Wave Station, Sackville, N.B. (Per Contra Account—Dominion Government).....	1,038,984 81		
	1,809,532 58		

Deferred—
 Inventories—
 Expendable Stores..... 113,772 51
 Stationery and Printing..... 46,256 97
 Publications..... 2,809 02
 Prepaid Charges..... 161,838 50
 21,022 63
 182,861 13

\$ 3,906,478 51

HARRY BRAMAH,
Treasurer.

AUGUSTIN FRIGON,
General Manager.

AUDITOR'S CERTIFICATE

I have examined the accounts of the Canadian Broadcasting Corporation for the fiscal year ended March 31st, 1945, and have obtained all the information and explanations I have required. In my opinion, the above balance sheet is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at March 31st, 1945, according to the best of my information and the explanations given to me, and as shown by the books of the Corporation.

WATSON SELLAR,
Auditor General.

CANADIAN BROADCASTING CORPORATION—*Concluded*

Income and Expenditures

1st April 1944 to 31st March 1945

INCOME

Licence Fees.....	3,783,452 62	
Commercial.....	1,639,159 97	
Miscellaneous.....	75,785 24	
		5,498,397 83

EXPENDITURES

Programmes.....	2,824,188 39	
Engineering.....	1,114,153 37	
Station Networks (Wire Lines).....	929,818 54	
Administration.....	227,740 95	
Press and Information.....	138,241 14	
Commercial Department.....	109,343 93	
		5,343,486 32

Operating Surplus before deducting Allowance for Depreciation and Obsolescence..... 154,911 51

Less Allowance for Depreciation and Obsolescence—

2½% on Buildings.....	24,288 38	
10% on Equipment.....	203,370 22	
		227,658 60

Net Operating Deficit.....\$ 72,747 09

NOTE.—Exclusive of Operations of International Short Wave Service.

Ottawa, Ontario,
19th July, 1945.

HARRY BRAMAH,
Treasurer.

Appendix 2

NATIONAL FILM BOARD

Balance Sheet of Revolving Fund Accounts as at March 31, 1945

ASSETS		LIABILITIES	
Current:		Current:	
Accounts Receivable.....	257,237 69	Advance Payments on Productions.....	7,212 88
Work in Progress—		Accounts Payable.....	99,830 15
Departmental Accounts.....	32,041 97		
Productions.....	396 54	Department of National War Services—	
Stores.....	114,304 44	Net Expenditures:	
Postage.....	411 77	Ordinary Votes and War Allotments.....	205,990 45
		Revolving Fund.....	96,253 24
Deferred Debits.....	404,392 41		
	1,665 79		302,243 69
General Suspense.....	3,228 52		
			<u>\$409,286 72</u>
	<u>\$409,286 72</u>		

NOTE.—The General Ledger Account for Stores is not in agreement with the Stock Ledger. As no physical inventory was taken as at March 31, 1945, the necessary adjustment is being left in abeyance until December 31, 1945, the date of the next physical inventory.

Certified correct.

ROSS McLEAN,
Assistant Film Commissioner.



1944-45

PUBLIC ACCOUNTS

PART II

Q

POST OFFICE DEPARTMENT

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

POST OFFICE DEPARTMENT

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:	
Ordinary	54,629,281 07
War	1,300,042 78
	<u>\$ 55,929,323 85</u>

Revenues—

[8b] Consolidated Deficit Account:	
Ordinary	66,071,815 89
	<u>\$ 66,071,815 89</u>

Receipts and Disbursements—Open Accounts

[9] Floating Debt	(Dr.) 1,988,510 68
[10] Deposit and Trust Accounts	5,190,066 33
[12] Deferred Credits	(Dr.) 282 47
[13] Sundry Suspense Accounts	339 54
	<u>\$3,201,612 72</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page Q-19.

Under authority of the Post Office Act, c. 161, R.S. (as amended), and the Savings Banks Act, c. 15, R.S., the Post Office Department, under the direction of the Postmaster General, is entrusted with the management and operation of the postal services of Canada and the Post Office Savings Bank. In addition, the Department performs certain services of an agency nature for other departments (without remuneration in some instances), the more important of which are: postmasters are required to act as deputy registrars under the provisions of the National Registration regulations; payments on Dominion Government annuities are received; unemployment insurance stamps, radio licences, war savings stamps and certificates are sold; mail is examined for the Foreign Exchange Control Board; and supplies of forms, literature, etc., are distributed to the public on behalf of the Department of National Revenue, Taxation Division, and the Wartime Prices and Trade Board.

Post Offices are divided into two main groups, namely, staff offices and revenue offices. The postmasters and staffs of staff offices are paid from parliamentary appropriations whereas the postmasters of revenue offices, and through them their staffs, except letter carriers, are paid on a commission basis by means of commission warrants issued from headquarters at Ottawa, and cashed out of Post Office funds in their hands. Letter carriers are paid from parliamentary appropriations in all cases. The various post offices are grouped according to postal districts, each district being under the superintendence of a District Director or Superintendent, controlled from departmental headquarters at Ottawa. District Offices are situated at Halifax, Charlottetown, Saint John, Quebec, Montreal, Ottawa, Toronto, London, North Bay, Winnipeg, Moose Jaw, Saskatoon, Edmonton, Calgary and Vancouver.

This year, there are two appendices to this section. The first contains a statement of the Post Office Account (Dominion balance sheet account 9(c)) as at March 31, 1945; while the second contains a departmental balance sheet as at the same date.

REVENUES

Comparative Summary

Ordinary Revenue—	1944-45	1943-44
A Postal Revenue	79,533,903 81	73,004,398 78
B Less: Disbursements	13,478,384 07	11,933,479 41
	<u>66,055,519 74</u>	<u>61,070,919 37</u>
C Proceeds from Sales	6,022 48	32,325 41
D Services and Service Fees	1,000 00	
E Refunds of Expenditure	5,101 85	2,914 65
F Miscellaneous	4,171 82	585 79
Total Ordinary	<u>\$ 66,071,815 89</u>	<u>\$ 61,106,745 22</u>

Details

Postal Revenue

Ordinary Revenue—	1944-45	1943-44	Increase or * Decrease
RECEIPTS			
Postage:—			
Sale of Stamps, etc.:			
Postage stamps, registration and insurance fees, special delivery stamps, stamped envelopes, post cards, bands, wrappers, etc.	53,250,630 74	50,062,214 14	3,188,416 60
Postage paid in cash (without the use of postage stamps):			
Postage meter and postage register machine impressions on mail matter	17,453,051 52	15,667,078 47	1,785,973 05
Newspapers and periodicals mailed in bulk according to weight	2,041,528 71	2,052,104 85	10,576 14*
Printed matter, including books, catalogues, circulars, handbills, etc. (usually mailed in bulk for general distribution)	941,855 72	970,384 10	28,528 38*
Postage on gold bullion shipments to the Royal Canadian Mint and parcels of mutilated bank notes (mailed by various banks to the Bank of Canada)	34,043 89	32,778 46	1,265 43
Postage collected by special arrangements with certain Government Departments, etc.	25,195 44	5,694 24	19,501 20
Trans-Atlantic air mail postage on letters from H.M. Ships in Canadian waters	2,431 30	10 60	2,420 70
Payments received from foreign countries (for the calendar year 1944 or previous years):			
Postage on parcels received from other countries for delivery in Canada	423,544 35	175,290 63	248,253 72
Transit charges on foreign mail forwarded through Canada to other countries	1,115,381 83	59,895 02	1,055,486 81
Total Postage	<u>75,287,663 50</u>	<u>69,025,450 51</u>	<u>6,262,212 99</u>
Money Orders:—			
Commissions and revenue taxes collected from purchasers of Canadian money orders, payable in Canada and elsewhere	2,830,636 98	2,647,067 85	183,569 13
Commissions collected from foreign countries (other than the United States) for the calendar year 1944 on foreign money orders payable in Canada	1,543 38	1,547 34	3 96*
Total Money Orders	<u>2,832,180 36</u>	<u>2,648,615 19</u>	<u>183,565 17</u>
Postal Notes:—			
Commissions and revenue taxes collected from purchasers of postal notes	513,865 73	507,648 29	6,217 44
Rental of Post Office boxes and drawers in Post Offices located in Dominion public buildings, including deposits on keys, less refunds	475,885 44	444,991 68	30,893 76
Sale of rural mail boxes	36,200 00	24,672 00	11,528 00
Profit in exchange on postal transactions with other countries	97,231 29	64,852 16	32,379 13
Miscellaneous Revenue	290,877 49	288,168 95	2,708 54
Includes: payments received from the Unemployment Insurance Commission for distributing and selling unemployment insurance stamps, \$267,999.74; commissions received from the Department of Transport for radio licences sold, \$10,918.75.			
Gross Postal Revenue	<u>79,533,903 81</u>	<u>73,004,398 78</u>	<u>6,529,505 03</u>

B

DISBURSEMENTS

	1944-45	1943-44	Increase or * Decrease
(Deducted from Gross Postal Revenue)			
Remuneration of revenue postmasters and staffs of revenue post offices:			
During the year under review, 12,015 revenue postmasters were employed, of whom 11,923 were paid on a commission basis, and 92 were paid at fixed annual rates.			
Commissions on postage, money order sales and box rental collections	8,627,419 03	8,172,575 85	454,843 18
Rent for space occupied by post offices not located in Dominion public buildings	556,453 39	544,434 56	12,018 83
Allowances for forwarding mail to other post offices	172,894 66	169,705 34	3,189 32
Allowances for receiving and despatching mails outside the usual hours of business	124,321 65	122,657 10	1,664 55
Commissions on postal note sales	96,522 71	96,695 40	172 69*
Commissions on unemployment insurance stamps and im- pressions	68,734 57	70,609 08	1,874 51*
Total Remuneration of Revenue Postmasters, etc.	9,646,346 01	9,176,677 33	469,668 68
Discount on postage, allowed to sub-postmasters, stamp ven- dors and users of postage meter machines; and compensation for special delivery of letters and parcels, paid to messengers	423,611 33	409,201 31	14,410 02
Postage on parcels mailed in Canada for delivery in foreign countries	1,901,313 79	1,453,282 05	448,031 74
Transit charges on Canadian mail forwarded through foreign countries	1,369,619 76	702,108 25	667,511 51
Indemnities paid in respect of lost insured and C.O.D. Parcels	33,173 49	33,692 25	4,481 24
Commissions paid to other countries on money order business	5,535 87	5,179 22	356 65
Losses by fire, burglary, etc.	20,129 79	10,659 10	9,470 69
Losses in excess of \$50 by fire, burglary, etc., chargeable to revenue, are approved by Order in Council; similar losses of \$50 or under are also charged to revenue, but without reference to Council or Treasury Board.			
Cost of processing airgraph message films	73,654 03	142,679 90	69,025 87*
Total Disbursements	13,478,384 07	11,933,479 41	1,544,904 66
Net Postal Revenue	66,055,519 74	61,070,919 37	4,984,600 37
<i>Other Revenue</i>			
C Proceeds from Sales	6,022 48	32,325 41	26,302 93*
D Services and Service Fees	1,000 00		1,000 00
E Refunds of Previous Years' Expenditures	5,101 85	2,914 65	2,187 20
F Miscellaneous	4,171 82	585 79	3,586 03
Total Other Revenue	16,296 15	35,825 85	19,529 70*
Total Ordinary	\$66,071,815 89	\$61,106,745 22	\$4,965,070 67

Certified correct.

W. J. TURNBULL,
Deputy Postmaster General.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
Q-5		Stat. Salary of Postmaster General, Salaries Act. c. 182, R.S.....	10,000 00	10,000 00	10,000 00
Q-5		Stat. Motor Car Allowance to Postmaster General, Appropriation Act No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
Q-5	242	Departmental Administration.....	799,070 00	683,248 53	589,298 06
Q-6	243	Post Offices, including salaries and other expenses of Headquarters and Staff Post Offices and supplies and equipment for Revenue Post Offices.....	21,069,429 00	20,897,622 81	18,890,741 50
	450				
Q-12	244	Inspection and Investigation.....	916,240 00	896,106 25	862,973 46
Q-14	245	Railway Mail Service.....	14,048,541 00	13,948,368 10	13,278,524 45
Q-15	246	Air and Land Mail Services.....	19,703,199 00	16,571,804 98	13,278,717 47
	540				
Q-16	247	Audit of Revenue, Money Order, Postal Note and Savings Bank Business; issue of Postage Stamps and Postal Notes.....	1,776,155 00	1,596,119 44	1,549,639 54
PENSIONS AND OTHER BENEFITS					
Q-17	248	Payment of compassionate allowances to employees injured while in the performance of their duties, or to other persons injured while performing duties in any way connected with the Postal Service, or in protecting His Majesty's mails, or to the dependents of such employees or other persons who may be killed while so engaged; payments to be made only on the specific authority of the Governor in Council.....	5,000 00	464 30	
SUPERANNUATION AND RETIREMENT BENEFITS					
Q-17		Stat. Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	23,546 66	23,546 66	22,214 32
		<i>Expenditures: from appropriations not required for 1944-45.....</i>			899 85
		Total Ordinary.....	58,353,180 66	54,629,281 07	48,485,008 65
		Allotted from the War Appropriation (Details on page Q-17).....	1,414,540 02	1,300,042 78	280,529 65
		Grand Total.....	\$59,767,720 68	\$55,929,323 85	\$48,765,538 30

Salary of Postmaster General, Hon. W. P. Mulock, Salaries Act, c. 182, R.S.\$ 10,000 00
 Motor Car Allowance to Postmaster General, Appropriation Act No. 5, c. 61, 1931\$ 2,000 00

Vote 242 (and Vote 539, Supplementary Estimates) Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	312,310 00	300,810 00	281,130 28
Cost of Living Bonus and Other Pay-list Items	28,930 00	35,930 00	33,404 44
A Mail Bags	350,000 00	350,000 00	304,303 07
B Travelling Expenses	10,000 00	10,000 00	7,336 20
C Printing and Stationery	70,000 00	70,000 00	29,584 25
Equipment and Maintenance	2,500 00	2,500 00	1,447 62
Telegrams and Telephones	3,000 00	4,000 00	2,923 02
Sundries	7,330 00	10,330 00	7,777 30
D Publicity and Advertising	15,000 00	15,500 00	15,342 35
	\$ 799,070 00	\$ 799,070 00	\$ 683,248 53

These votes were provided to cover the salaries (including cost of living bonus) and other expenses relating to the activities of the departmental administration staff at Ottawa, consisting of the offices of the Postmaster General, the Deputy and the Assistant Deputy Postmasters General, and the following departmental branches: Administrative Services, Public Relations, and Equipment and Supply; also the cost of making and repairing mail bags.

As of March 31, 1945, there were 174 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date are listed below. Salary rates include war duties supplements where applicable, but do not include cost of living bonus. Employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees, where the amount was \$300 or over, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Mulock, Hon. W. P., Postmaster General	(Listed above)	\$ 700 00	Johnston, L. E.	2,400 00	
Sullivan, J. A., Deputy Postmaster General	\$ 9,000 00	771 69	*Kenyon, T. H. G.	3,600 00	
Coolican, P. T., Assistant Deputy Postmaster General	7,500 00		Labrosse, J.	2,400 00	
Adamson, W. D.	4,080 00	968 43	*Lally, J. P.	2,520 00	
*Beaulieu, H. J. H.	5,520 00		Lalonde, A.	4,320 00	
Boyd, E. H. D.	3,000 00		*Leger, O.	3,000 00	
*Boyle, G. A.	3,900 00	572 05	Macneill, G.	2,400 00	
Butterworth, E. A.	3,720 00		McElroy, J. T.	3,720 00	
Cantin, L.	2,400 00		McGreevy, M.	2,400 00	
Coutts, W. F.	4,140 00		McLaughlin, F. W.	2,400 00	
*Farrell, B. J.	4,200 00		Murphy, T. P.	5,220 00	
Hearty, W.	2,700 00		Pearl, H. N.	3,120 00	
Hill, G. A. L.	2,400 00		Rainboth, D.	2,400 00	
*Hill, R.	4,500 00	1,448 30	Stubbs, H. A.	2,400 00	
			Thibault, O. E.	2,400 00	
			*Weston, T.	2,880 00	
			*Whillans, G. M.	3,900 00	1,490 67

A Suppliers receiving \$5,000 or more:—Bell Thread Co., Ltd., Hamilton, \$14,841.31; Dominion Government, Department of Justice, Penitentiaries: British Columbia, \$3,153.50, Dorchester, \$5,761.65, Kingston, \$27,510.67, Manitoba, \$9,989.25, St. Vincent de Paul, \$24,871.97; Dominion Textile Co., Ltd., Montreal, \$117,453.37; Hamilton Cotton Co., Ltd., Hamilton, \$8,861.64; S. S. Holden, Ltd., Ottawa, \$8,642.81; Kingsley Manufacturing Co., Ltd., Toronto, \$40,155.79; Richmond Tailors, Ltd., Richmond Hill, \$22,713.33; W. Robinson & Son Converters, Ltd., Toronto, \$11,931.70.

B G. C. Wilson, whose salary rate was under \$2,400 on March 31, 1945, received travelling expenses of \$397.11.

C Payments were made to the Department of Public Printing and Stationery.

D Suppliers receiving \$5,000 or more: National Film Board, Ottawa, \$9,225.85; Walsh Advertising Co., Ltd., Windsor, \$5,349.96.

Vote 243 (and Vote 450, Further Supplementary Estimates) Post Offices, including salaries and other expenses of Headquarters and Staff Post Offices and supplies and equipment for Revenue Post Offices

	Estimates	Allotments	Expenditures
Salaries of Headquarters Administration	118,455 00	110,555 00	106,746 32
Salaries of Post Office Staffs	17,683,204 00	17,705,588 12	17,696,659 29
Cost of Living Bonus and Other Pay-list Items	2,491,270 00	2,466,270 00	2,449,526 91
Commissions to Postmasters on Savings Bank Business	16,000 00	17,360 88	17,360 88
Travelling Expenses	5,750 00	5,750 00	3,249 19
A Printing and Stationery	252,000 00	252,000 00	201,866 13
B Equipment and Maintenance	463,000 00	463,000 00	374,502 90
C Telegrams and Telephones	36,600 00	39,500 00	38,923 55
Sundries	3,150 00	9,405 00	8,787 64
	<u>\$21,069,429 00</u>	<u>\$21,069,429 00</u>	<u>\$20,897,622 81</u>

These votes were provided to cover the salaries (including cost of living bonus) and other expenses relating to the activities of city and other staff post offices, and of the departmental administrative unit at Ottawa, which controls these offices; and the cost of supplies and equipment of revenue post offices, the postmasters of which are remunerated from Postal Revenue on a percentage basis.

As of March 31, 1945, there were 80 salaried employees being paid from Headquarters Administration account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable, but do not include cost of living bonus. Employees in receipt of war duties supplements are indicated by asterisks. *G. C. Avery, \$4,800; R. H. Handy, \$3,600; W. MacDonald, \$2,880; *A. McFarlane, \$3,600; *J. C. D. Morais, \$2,520; E. Pelletier, \$2,400; *F. W. Pheasant, \$3,120.

G. C. Avery received travelling expenses of \$317.34.

As of March 31, 1945, there were 11,431 salaried employees being paid from Post Office Staffs account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable, but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

	Salary rate		Salary rate
<i>Nova Scotia</i>		<i>Montreal:</i>	
Amherst:		Asselin, M.	3,000 00
*Goodwin, M. A. S.	\$ 2,400 00	Beaudoin, L. R.	2,400 00
Glace Bay:		*Beauregard, J. deM.	2,520 00
Cameron, J. D.	2,640 00	Cadorette, M.	2,760 00
Halifax:		*Caisse, L. V.	2,520 00
Hire, C. W.	2,520 00	Crochetiere, J. R.	4,800 00
Lavers, P. A.	2,400 00	Daze, C.	2,400 00
McLeod, C. H.	2,520 00	*Dupras, J. G. R.	2,520 00
Sydney:		*Dupuis, F. P. C.	2,520 00
MacKeen, D.	2,640 00	*Gauthier, J. A. A.	4,020 00
MacKinnon, L. H. A. (Nov. 15)	2,880 00	*Gauvin, J. E. S.	3,240 00
McDonald, M. M.	2,400 00	Hardy, J. W. I. (Sept. 10)	3,120 00
Truro:		Lamoureux, J. R. A.	2,400 00
Bryson, J. H.	2,400 00	*Longpre, J. A.	2,520 00
MacKenzie, F. B.	2,880 00	*Maurault, H.	2,820 00
Yarmouth:		McKeogh, P. R.	2,880 00
Dunn, C. P.	2,400 00	*Portelance, Z. A. W.	3,240 00
<i>Prince Edward Island</i>		Sylvain, J. B. O.	2,400 00
Charlottetown:		Teasdale, E. (Dec. 2)	2,400 00
*Pickard, H. L.	2,700 00	*Verville, T. F.	3,840 00
<i>New Brunswick</i>		Quebec:	
Fredericton:		Cote, E. O. (Jan. 4)	2,760 00
Anderson, W. A.	2,400 00	Gignac, L. F.	2,520 00
Cameron, D. F.	2,880 00	*Halpin, R. V.	3,120 00
Moncton:		Kindellan, F. E. (Feb. 5)	2,760 00
Henderson, J. S. (Feb. 12)	3,420 00	Morin, J. B. V. L.	4,080 00
Slipp, G. L.	3,180 00	St. Hyacinthe:	
Saint John:		Boucher, J. L.	2,640 00
Ketchum, F. E.	2,400 00	St. Jean:	
Mackin, W.	2,400 00	*Rameau, C.	2,400 00
Shannon, F. M.	3,000 00	Sherbrooke:	
<i>Quebec</i>		Desruisseaux, E. J.	2,580 00
Chicoutimi:		Soles, C. E.	3,120 00
Desbiens, L. P. (Oct. 26)	2,640 00	Sorel:	
Gagnon, J. P.	2,400 00	Champoux, J. E.	2,640 00
Drummondville:		Thetford Mines:	
Lupien, C. A.	2,400 00	Lemieux, J. R.	2,640 00
Granby:		Three Rivers:	
Lortie, P. E.	2,640 00	Bernaquez, J. A. L.	2,880 00
Hull:		Romppe, F. L. P.	2,400 00
Frechette, A.	2,640 00	<i>Ontario</i>	
Joliette:		Belleville:	
*Masse, L. J.	2,400 00	Lang, J. E.	2,400 00
Levis:		Truaisch, J. V.	2,880 00
Martineau, J. C.	2,640 00	Brantford:	
		Hartley, H. J.	3,120 00
		Nightingale, G. E.	2,580 00
		Brockville:	
		Singleton, W. C.	2,640 00

	Salary rate		Salary rate
Chatham:		Port Arthur:	
Reid, S. A.	2,880 00	Greer, M. E.	2,880 00
Collingwood:		Logan, A.	2,400 00
Bellamy, F. H.	2,400 00	St. Catharines:	
Cornwall:		Black, F. H.	3,120 00
St. Laurent, W. A.	2,640 00	Cline, A. R.	2,580 00
Fort William:		St. Thomas:	
Carroll, T. H.	2,880 00	Bennett, E. D.	2,400 00
Stewardson, R. H.	2,400 00	Orchard, E. M.	2,880 00
Galt:		Sarnia:	
Mullin, P. W.	2,400 00	McCann, T. J.	2,880 00
Guelph:		Tobin, E. J.	2,400 00
Mogk, W. H.	2,580 00	Sault Ste. Marie:	
Walker, M. E. B.	3,120 00	Crawford, W. A.	2,400 00
Hamilton:		Johnston, J. H.	2,880 00
*Curtis, F. L.	2,760 00	Simcoe:	
*Ford, H. A.	3,600 00	*Leask, L. F.	2,400 00
*MacLean, W. M.	4,320 00	Smiths Falls:	
*Stipe, C. D.	2,520 00	Corbett, R. A.	2,400 00
*Way, W. J.	2,760 00	Stratford:	
Kingston:		McDonald, F. G.	2,400 00
Harkness, W. T.	3,000 00	Ruston, F.	2,880 00
Scott, G. B.	2,580 00	Sudbury:	
Kirkland Lake:		Miller, J. C.	2,580 00
MacDonald, A. G.	2,640 00	Whitehead, H.	3,120 00
Kitchener:		Timmins:	
Hachborn, T. H.	3,120 00	King, E. H.	3,120 00
Oswald, C. L.	2,580 00	Reid, E. L.	2,400 00
Lindsay:		Toronto:	
Warner, A. R.	2,640 00	*Anderson, W. G. (Dec. 5)	2,520 00
London:		*Baker, A.	2,520 00
Callahan, A. B.	2,520 00	*Bavington, H. J.	2,520 00
Chowen, H. T.	2,520 00	*Bell, J. E.	2,520 00
Crawford, S. A.	2,400 00	*Berry, J. T.	2,520 00
*McGill, H. W.	3,660 00	*Carson, W. J.	3,480 00
Niagara Falls:		*Chainey, G. E.	2,520 00
Farrell, G. T.	2,580 00	*Cormack, W. J.	2,520 00
Phemister, W. H.	3,120 00	Donnelly, C.	2,640 00
North Bay:		*Ellis, P. W.	2,520 00
Laframboise, A. H.	2,820 00	*Forsyth, A. G.	3,480 00
Orillia:		*Gibson, W. W.	2,520 00
Devitt, T. C.	2,640 00	*Giroux, J. C.	3,240 00
Oshawa:		*Harris, W.	4,320 00
Gordon, W.	2,580 00	*Horton, W. H.	3,240 00
Mathison, F. H.	3,120 00	*Isbister, W. R.	2,520 00
Ottawa:		*Johnston, W. H.	2,520 00
*Bayly, N.	2,520 00	*Matthews, J. A.	2,520 00
*Crain, R. H.	2,520 00	*McCourt, J. T.	3,480 00
*Cunliffe, B. J.	2,940 00	*Milne, G.	2,520 00
*D'Auray, A.	2,520 00	*Naylor, J. S.	3,480 00
Hall, R. E.	2,760 00	*New, W. T.	2,520 00
*Logan, J. H.	2,520 00	*O'Connor, J. J. (Mar. 17)	2,520 00
*Macklem, G. E.	3,720 00	*Perry, V. R.	2,520 00
*Needham, E. O.	3,000 00	*Redditt, B. B.	2,520 00
Owen Sound:		*Sangster, B. T.	4,200 00
McDonald, N. E.	2,640 00	*Scott, E. F.	2,520 00
*Sutherland, I.	2,400 00	*Smith, A. V.	2,520 00
Pembroke:		*Stuart, E. A.	2,520 00
Coxford, R. C.	2,640 00	*Stuart, G. M.	3,120 00
Perth:		*Sykes, W. E.	2,520 00
Spalding, P. M.	2,400 00	*Thornton, H. R.	2,520 00
Peterborough:		Waterloo:	
Lacheur, C.	3,120 00	Dotzert, C.	2,640 00
White, H. E.	2,580 00	Welland:	
		Stewart, M. F.	2,640 00

	Salary rate		Salary rate
Windsor:		Edmonton:	
Kelley, J. C.	3,720 00	Caldwell, T. R.	2,400 00
Mahoney, J. H.	3,000 00	Campbell, A. D.	2,400 00
Woodstock:		McKenzie, A. R.	3,720 00
Gorrie, C. M.	2,400 00	Pallister, E. H.	2,400 00
Steele, J. R.	2,880 00	Perraton, W.	2,400 00
<i>Manitoba</i>		Tessier, J. N.	3,120 00
Brandon:		Lethbridge:	
Bain, W. B.	2,580 00	Darlington, A.	2,400 00
Forbes, R. K.	3,120 00	Ward, R. W.	2,880 00
Portage la Prairie:		Medicine Hat:	
Mills, A. J.	2,400 00	Johnson, W. J.	2,640 00
Winnipeg:		<i>British Columbia</i>	
Aitken, J. R.	2,400 00	Nanaimo:	
Bowie, J. T.	3,000 00	Booth, E. B.	2,640 00
Cuthbert, J.	2,400 00	Nelson:	
Edkins, J. A.	3,000 00	Monahan, R. M.	2,640 00
Gorrell, G. J.	2,400 00	New Westminster:	
Kent, R.	2,400 00	Lord, J. W. C.	3,120 00
Mansell, A. G. (Oct. 23)	2,400 00	Morrow, G.	2,580 00
Murdock, W.	2,880 00	Prince Rupert:	
Newton, S.	2,400 00	Morison, J. R.	2,400 00
Sterland, R.	2,400 00	Trail:	
Sutton, F. R.	3,000 00	Twaddle, J. B.	2,640 00
<i>Saskatchewan</i>		Vancouver:	
Moose Jaw:		Beckett, J. H.	2,400 00
Baxter, W. G.	2,820 00	Black, A. S.	2,760 00
Crane, C. J.	2,400 00	Churchill, G. (Mar. 21)	2,400 00
Woodrow, F. R.	2,400 00	Davidson, A. E.	3,000 00
North Battleford:		Dunmore, R. W.	2,400 00
Allen, J. C.	2,640 00	Hutchinson, G.	2,400 00
Prince Albert:		Knapton, F.	2,400 00
Melton, C. E. (Jan. 20)	2,640 00	Lyon, H. S.	2,400 00
Regina:		Selwood, A. G.	3,000 00
Bannerman, J.	2,400 00	Storey, C. C.	3,900 00
Godbolt, F. T. C.	2,520 00	Victoria:	
LaBelle, L. J. G.	4,080 00	*Gardiner, G. H.	3,540 00
Sissons, W. H. C.	2,520 00	Humber, H. G.	2,400 00
Thompson, A. J.	3,180 00	Sinclair, J. B.	2,940 00
Saskatoon:		<i>Yukon</i>	
Duggleby, L. H.	2,400 00	Dawson:	
Hardy, H. F.	2,820 00	Johnstone, J. K.	2,400 00
Heisler, C. W.	3,420 00	White Horse:	
<i>Alberta</i>		*Burt, E. C.	2,640 00
Calgary:			
Argue, F.	3,480 00		
Black, G. E.	2,760 00		
Maguire, W. L. C.	2,400 00		
*Taylor, A.	2,520 00		
Watson, F.	2,640 00		

The following, receiving salaries at annual rates of \$2,400 or over, were receiving living allowances as at March 31, 1945, at rates listed: E. C. Burt, White Horse, \$1,500; J. K. Johnstone, Dawson, \$1,500; J. R. Morison, Prince Rupert, \$480.

The following employees, whose salary rates were under \$2,400 on that date, received travelling expenses of \$300 or over: M. W. Brown, Vancouver, \$553.15; H. J. Hughes, Toronto, \$350.40.

Payment of overtime compensation was authorized by the following Orders in Council: (i) P.C. 100/3183 of April 21, 1942, authorized pro rata payments, effective April 1, 1942, to letter carriers for overtime in excess of a forty-eight hour week; (ii) P.C. 130/11160 of December 9, 1942, extended these benefits, effective September 1, 1942, to mail porters acting as letter carriers and by P.C. 119/3711 of May 5, 1942, they were extended effective April 1, 1943, to postal clerks acting as letter carriers; (iv) P.C. 10/5677 of July 19, 1943, and P.C. 162/8855 of November 17, 1943, authorized overtime pay for employees in the classes of postal clerk, mail porter, senior mail porter, postal garage repairman and postal chauffeur, engaged in the operating

service on manipulative duties in excess of the regular weekly period, at the pro rata hourly rate of pay, provided that the minimum rate shall be 60 cents an hour. Such payment is to be made at the end of the month following the month in which such overtime was worked, provided that corresponding time off has not been allowed in the interim. Compensation for overtime also applies to letter carriers, senior letter carriers and letter carrier overseers for work performed on statutory holidays and during the Christmas heavy mailing period only, and to senior postal clerks during the latter period only. Letter carriers and clerks, grades 1, 2 and 3, acting as postal clerks, and clerks grade 4 are also to receive, during the Christmas rush period only, the benefits of overtime compensation while working on manipulative duties.

A Payments were made to the Department of Public Printing and Stationery.

B A large portion of this expenditure was for uniforms, boots, etc., for postal employees, as follows: uniforms and uniform repairs, \$129,532.17; caps, waterproof clothing and other accessories, \$23,575.85; cash allowances for boots, \$69,622.50; cloth for uniforms, \$62,502.02, less cloth sold to uniform manufacturers, \$59,961.68 (cloth purchased in previous years was also sold to clothing manufacturers for \$1,169.74, and is included in the statement of Revenues under the heading—Other Revenue, Proceeds from Sales).

Other expenditures in excess of \$5,000 were: gasoline and oil, \$10,199.17; mechanical and sorting equipment, \$60,011.21; post office box repairs, keys, etc., \$5,053.20; sanitary supplies, \$9,665.58; scales, repairs and supplies, \$5,643.32; stamping material, etc., \$35,559.17; tractors, supplies and repairs, \$17,535.97; trucks, supplies and repairs, \$10,574.12.

Suppliers receiving \$5,000 or more: Barringham Rubber Co., Ltd., Oakville, \$5,363.61; Canadian Postage Meters and Machines, Ltd., Toronto, \$17,578.04; Master Craft Uniform Co., Reg'd., Quebec, \$118,503.46; Office Specialty Manufacturing Co., Ltd., Newmarket, \$15,073.32; Pritchard-Andrews Co. of Ottawa, Ltd., \$9,272.48; Richmond Tailors, Ltd., Richmond Hill, \$6,038.10; T. E. Ryder Machinery Co., Montreal, \$9,959.82; J. E. Wiegand & Co., Ltd., Kitchener, \$13,431.27; Jay Wolfe, Inc., Montreal, \$10,748.75.

C Suppliers receiving \$5,000 or more: Bell Telephone Co. of Canada, \$19,980.39; Dominion Government, Department of Public Works, \$6,104.53 (this amount was originally paid to the Bell Telephone Co. by the Department of Public Works, that Department later being recouped from the Post Office Department Appropriation).

COMPARATIVE STATEMENT OF EXPENDITURES BY POST OFFICES FOR SALARIES, INCLUDING COST OF LIVING BONUS AND OTHER PAY-LIST ITEMS

Post Office	1944-45	1943-44	Increase
Amherst, N.S.	36,001 44	34,191 48	1,809 96
*Arvida, Que.	9,317 76	4,302 56	5,015 20
Barrie, Ont.	28,798 82	13,792 47	15,006 35
Belleville, Ont.	51,318 98	45,538 30	5,780 68
Brandon, Man.	76,275 09	70,823 74	5,451 35
Brantford, Ont.	114,840 61	106,070 54	8,770 07
Brockville, Ont.	46,192 01	41,479 64	4,712 37
Calgary, Alta.	474,721 04	445,400 79	29,320 25
*Cap de la Madeleine, Que.	7,957 73	7,174 04	783 69
Charlottetown, P.E.I.	72,721 00	61,112 99	11,608 01
Chatham, Ont.	59,196 26	54,653 07	4,543 19
Chicoutimi, Que.	37,055 24	34,217 49	2,837 75
Collingwood, Ont.	16,052 36	14,661 83	1,390 53
Cornwall, Ont.	47,408 26	41,283 02	6,125 24
Dawson, Y.T.	9,048 52	9,015 85	32 67
Drummondville, Que.	19,548 21	17,223 32	2,324 89
Edmonton, Alta.	522,602 13	462,299 57	60,302 56
Fort William, Ont.	80,027 97	72,347 53	7,680 44
Fredericton, N.B.	56,380 95	53,211 11	3,169 84
Galt, Ont.	55,062 59	50,166 86	4,895 73
Glace Bay, N.S.	37,050 82	32,850 06	4,200 76
Granby, Que.	24,246 89	22,087 13	2,159 76
Guelph, Ont.	80,914 50	76,988 24	3,926 26
Halifax, N.S.	434,907 61	385,425 31	49,482 30
Hamilton, Ont.	532,662 92	490,342 85	42,320 07
Hull, Que.	53,037 53	46,846 84	6,190 69
Joliette, Que.	23,763 46	18,646 07	5,117 39
*Jonquiere-Kenogami, Que.	18,652 78	15,943 91	2,708 87
†Kamloops, B.C.	29,435 86	9,412 28	20,023 58
*Kenora, Ont.	7,652 02	7,158 89	493 13
Kingston, Ont.	114,303 77	101,256 90	13,046 87
Kirkland Lake, Ont.	33,937 66	32,124 62	1,813 04
Kitchener, Ont.	99,243 66	93,124 47	6,119 19
Lethbridge, Alta.	77,852 74	71,626 98	6,225 76

COMPARATIVE STATEMENT OF EXPENDITURES BY POST OFFICES FOR SALARIES, INCLUDING COST OF LIVING
BONUS AND OTHER PAY-LIST ITEMS—*Concluded*

Post Office	1944-45	1943-44	Increase
Levis, Que.	41,164 08	39,501 29	1,662 79
Lindsay, Ont.	37,123 12	35,355 58	1,767 54
London, Ont.	378,149 35	332,432 85	45,716 50
Medicine Hat, Alta.	69,398 44	63,795 36	5,603 08
Moncton, N.B.	215,205 44	183,805 17	31,400 27
Montreal, Que.	3,696,604 63	3,331,941 89	364,662 74
Moose Jaw, Sask.	173,855 82	161,222 76	12,633 06
Nanaimo, B.C.	37,904 56	35,740 83	2,163 73
Nelson, B.C.	35,775 02	31,898 87	3,876 15
New Glasgow, N.S.	34,639 21	30,368 78	4,270 43
New Westminster, B.C.	145,469 09	129,797 73	15,671 36
Niagara Falls, Ont.	86,703 83	81,476 37	5,227 46
North Battleford, Sask.	30,632 91	28,403 09	2,229 82
North Bay, Ont.	63,501 75	57,976 16	5,525 59
Orillia, Ont.	34,294 52	30,818 28	3,476 24
Oshawa, Ont.	73,669 76	68,376 06	5,293 70
Ottawa, Ont.	1,038,463 32	931,117 65	107,345 67
Owen Sound, Ont.	44,524 29	42,385 15	2,139 14
Pembroke, Ont.	29,281 21	26,288 90	2,992 31
Perth, Ont.	11,784 02	11,412 17	371 85
Peterborough, Ont.	89,844 73	81,491 90	8,352 83
Port Arthur, Ont.	68,670 68	64,537 25	4,133 43
Portage la Prairie, Man.	24,629 46	22,698 58	1,930 88
Prince Albert, Sask.	56,878 03	53,643 77	3,234 26
Prince Rupert, B.C.	59,905 83	47,932 19	11,973 64
Quebec, Que.	755,672 74	636,363 02	119,309 72
Regina, Sask.	445,648 78	417,073 74	28,575 04
St. Catharines, Ont.	90,547 03	82,143 35	8,403 68
St. Hyacinthe, Que.	38,165 22	36,475 95	1,689 27
St. Jean, Que.	27,671 30	24,521 01	3,150 29
†St. Jerome, Que.	21,118 87	6,557 40	14,561 47
Saint John, N.B.	246,114 43	223,691 25	22,423 18
St. Thomas, Ont.	52,724 15	47,989 59	4,734 56
Sarnia, Ont.	70,418 91	67,385 08	3,033 83
Saskatoon, Sask.	235,027 49	213,872 54	21,154 95
Sault Ste. Marie, Ont.	58,793 20	56,478 65	2,314 55
Shawinigan Falls, Que.	37,437 04	25,906 66	11,530 38
Sherbrooke, Que.	108,932 07	99,300 95	9,631 12
Simcoe, Ont.	26,231 50	14,376 57	11,854 93
Smiths Falls, Ont.	19,320 50	16,348 18	2,972 32
†Sorel, Que.	18,561 48	7,183 59	11,377 89
Stratford, Ont.	58,361 89	53,225 26	5,136 63
Sudbury, Ont.	71,799 25	67,665 74	4,133 51
Summerside, P.E.I.	15,872 26	12,568 21	3,304 05
Sydney, N.S.	85,877 53	78,636 14	7,241 39
Thetford Mines, Que.	25,488 79	24,547 89	940 90
Timmins, Ont.	44,216 45	40,134 85	4,081 60
Toronto, Ont.	4,281,577 83	3,837,791 16	443,786 67
Trail, B.C.	36,573 25	33,972 43	2,600 82
Trois Rivieres, Que.	80,659 38	72,609 97	8,049 41
Truro, N.S.	62,969 29	57,056 23	5,913 06
*Valleyfield, Que.	10,620 97	9,090 48	1,530 49
Vancouver, B.C.	1,272,250 48	1,124,722 62	147,527 86
Victoria, B.C.	248,563 21	227,102 96	21,460 25
Waterloo, Ont.	27,413 59	26,266 19	1,147 40
Welland, Ont.	35,665 10	33,752 15	1,912 95
White Horse, Y.T.	35,545 97	24,630 86	10,915 11
Windsor, Ont.	277,037 98	256,314 25	20,723 73
Winnipeg, Man.	1,163,508 78	1,077,746 54	85,762 24
Woodstock, Ont.	45,478 49	43,256 05	2,222 44
Yarmouth, N.S.	22,166 11	19,037 63	3,128 48
*Yorkton, Sask.	6,313 59	5,733 29	580 30
	<u>\$20,126,607 19</u>	<u>\$18,068,747 81</u>	<u>\$2,057,859 38</u>

The difference between the above 1944-45 total and the total of the second and third primary allotments is represented by the following items: Headquarters Administration, cost of living bonus and other pay-list items, \$15,749.34; Unemployment Insurance, departmental contributions for employees of certain post offices whose salaries are paid from post office revenue, \$3,829.67.

* Salaries of letter carriers only are paid from the appropriation, the remainder of the staff being paid from post office revenue.

† During the fiscal year 1944-45, the salaries of the inside staffs of the following post offices were made a charge to the appropriation, "Post Offices, including salaries, etc." at the effective dates shown: Kamloops, B.C., April 1, 1944; St. Jerome, Que., April 1, 1944; Sorel, Que., July 1, 1944. Prior to these dates, salaries of letter carriers only were paid from the appropriation.

Vote 244 Inspection and Investigation

	Estimates	Allotments	Expenditures
Salaries of Headquarters Administration	83,280 00	80,680 00	77,261 38
Salaries of District Office Staffs	693,270 00	668,270 00	665,595 71
Cost of Living Bonus and Other Pay-list Items	48,510 00	66,510 00	66,313 68
A Travelling Expenses	60,000 00	60,000 00	50,904 42
B Printing and Stationery	26,500 00	22,000 00	19,114 24
Equipment and Maintenance	1,100 00	13,600 00	12,399 48
Telegrams and Telephones	2,500 00	3,100 00	2,918 12
Sundries	1,080 00	2,080 00	1,599 22
	<u>\$ 916,240 00</u>	<u>\$ 916,240 00</u>	<u>\$ 896,106 25</u>

This vote was provided to cover the salaries (including cost of living bonus) and other expenses relating to the activities of the supervisory staff at Ottawa, and of the various district office staffs whose duty it is periodically to inspect post offices, investigate irregularities and administer the services employed in respect of the carriage and delivery of mails.

As of March 31, 1945, there were 48 salaried employees being paid from Headquarters Administration account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable, but do not include cost of living bonus. Employee in receipt of war duties supplement is indicated by an asterisk. W. J. Cantwell, \$4,320; J. P. Coady, \$3,000; H. Fortier, \$5,220; W. C. McEachern, \$3,600; G. M. McRae, \$2,640; J. D. Mooney, \$2,400; *W. T. Taylor, \$2,520.

As of March 31, 1945, there were 298 salaried employees being paid from District Office Staffs account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable, but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees, where the amount was \$300 or over, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Halifax:			Quebec:		
Brennan, H. J.	\$ 2,400 00		*Beauchamp, J. F.	3,720 00	1,769 58
*Dyer, J. W.	3,720 00	\$ 635 19	*Bruneau, J. G.	3,240 00	1,627 77
*Fry, G. W.	2,760 00	706 25	*Dussault, J. J. P.	3,240 00	1,104 85
*Hartling, E. A.	3,480 00	785 26	*Gagnon, J. L. A. L.	3,240 00	1,260 15
Hopkins, R. F. (Oct. 26) ..	4,800 00		Jobin, G. I.	2,700 00	
*Melvin, E. W.	2,400 00		Leclerc, P.	2,400 00	
*O'Brien, M. D.	3,240 00	889 67	Nadeau, M. J. E.	2,400 00	
Warner, F. A.	4,260 00		(Oct. 1)		
Charlottetown:			Pouliot, J. A.	5,100 00	
*Coyle, F. A.	2,400 00		Montreal:		
*MacLeod, L. E.	3,300 00		*Bergeron, R.	2,400 00	
Saint John:			*Bolte, M. J. C.	2,400 00	
Bedell, T. B. (Nov. 3) ..	2,700 00		Cardinal, J. A.	2,700 00	
Carter, L. W.	3,480 00	375 49	Chartrand, F. (Aug. 13) .	3,240 00	
Coughlan, T. F.	3,360 00	773 37	*Chaurette, R.	2,400 00	
Ingraham, E. R.	4,800 00		*Corbeil, E.	3,420 00	492 83
Newcomb, F. J.	3,000 00	929 24	*Coulombe, J. A. L.	3,480 00	
Ruet, L. J.	2,700 00	1,048 05	(July 17)		
Toole, A. C.	2,400 00		*De Cotret, P. R.	3,300 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Montreal: Concluded					
*Desrosiers, F.	3,480 00	513 28	Winnipeg:		
Germain, L.	6,000 00		Dickson, J. W. T.	5,400 00	
*Larose, P.	3,480 00	798 32	(Oct. 1)		
*Lefebvre, J. F. R. P. ...	2,940 00	916 95	Hives, C. A.	3,240 00	
*Marcoux, C. A.	3,660 00	515 04	Hobday, L. S.	2,400 00	341 50
*Menard, A. F.	3,480 00	797 11	Irle, T. A. W.	3,240 00	740 05
*Moineau, T. L.	3,240 00		Jenkins, H. C. M.	2,700 00	518 50
Vallee, P. E. M.	2,400 00		Rutledge, T. A.	4,800 00	
Ottawa:			Sargeant, R. A.	2,400 00	636 19
Bennett, T. E.	3,060 00	1,014 73	Vermander, J.	3,240 00	517 58
*Duguay, J. E.	4,800 00		Whatmough, E.	3,480 00	772 04
*Gravel, E.	3,300 00	774 04	Moose Jaw:		
*MacNabb, C. B.	2,820 00		Anderson, J. F.	3,240 00	617 19
*Maloney, M. F.	2,520 00		Armstrong, H. T.	2,400 00	
*St. Germain, J. T. C. E. .	2,520 00	632 12	Hauser, F. J.	2,700 00	
Toronto:			Kerr, J. F.	2,700 00	490 80
*Blackstone, N. W.	2,520 00		Motherwell, W. J.	4,800 00	
*Cross, G. T.	2,400 00		Russell, T. C.	3,360 00	
*Davison, P.	2,400 00		Saskatoon:		
*Dickey, W. J.	2,520 00		Carmichael, J.	3,240 00	691 21
*Falvey, W. P.	3,900 00		Cumming, L. S.	3,240 00	505 59
Gibson, A. M.	6,000 00	1,261 18	Hayes, F.	2,400 00	
*Giroux, A. L.	3,300 00	1,136 29	Hunter, J. H.	4,620 00	
*Gordon, W. G.	2,820 00		Revill, H.	2,460 00	459 73
*Hill, H.	3,120 00		Rippengale, W.	3,240 00	871 94
*Hornibrook, R. C.	3,480 00	1,289 50	Calgary:		
Reive, R. H.	3,000 00		Baker, C. W.	2,700 00	440 12
*Storey, W. T.	3,480 00	1,233 61	Corley, J. B. (Mar. 1) ..	5,100 00	
*Wells, C. P.	2,520 00		Dingle, A. W.	3,480 00	
*Willmot, H. C. M.	2,880 00		Farren, E.	3,480 00	599 60
London:			Goodman, R. J.	2,400 00	
May, W. J.	5,100 00		Nicol, A. H.	3,000 00	541 62
Mecredy, J. H.	2,400 00		Salisbury, W. R.	2,400 00	
*Merrifield, B. S.	3,480 00		Edmonton:		
*Pearson, W. E.	3,720 00	1,403 60	Carter, S. J.	2,400 00	
*Poole, A. W.	2,880 00		Gregory, H. W.	3,240 00	926 66
Smith, W. H.	2,400 00		*Mitchell, E. H.	2,520 00	802 31
*Stewart, J. W.	3,720 00	1,579 80	*Neal, H. C.	2,520 00	
North Bay:			*Reilly, T. J.	3,720 00	
Allen, J. P.	4,260 00	367 42	Vancouver:		
Berry, H. N.	2,400 00		Clarke, G. H.	5,400 00	354 19
Doran, W. W.	3,240 00	602 12	*Haworth, T. R.	2,520 00	
Gagne, W. J.	3,240 00	481 92	Kirk, C.	3,060 00	600 72
Johnston, T. T.	2,400 00		*McLean, W. E.	3,240 00	862 79
Klein, J. H.	3,000 00	466 05	*Middlemiss, F. H.	3,720 00	788 02
			*Nelson, M. M.	2,520 00	
			*Turner, J.	3,720 00	1,126 35

A The following employees whose salary rates were under \$2,400 on that date or whose salaries were paid from other accounts received travelling expenses of \$300 or over: P. E. Frechette, \$679.01; K. C. MacDonald, \$337.99; E. Mathieu, \$407.49; G. Milne, \$1,528.73; H. Trudeau, \$346.72.

B Payments were made to the Department of Public Printing and Stationery.

Vote 245 (and Vote 451, Further Supplementary Estimates) Railway Mail Service

	Estimates	Allotments	Expenditures
Salaries of Headquarters Administration	56,220 00	55,220 00	52,595 49
Salaries of Railway Mail Service Staffs	2,230,901 00	2,171,701 00	2,164,621 29
Cost of Living Bonus and Other Pay-list Items	241,620 00	242,620 00	217,479 52
A Mileage Allowance	585 000 00	585,000 00	582,089 60
B Mail service by Railway	8,200,000 00	8,200,000 00	8,167,166 79
C Mail service by Steamboat	2,675,000 00	2,716,000 00	2,707,975 78
D Travelling Expenses	8,500 00	16,000 00	13,701 82
E Printing and Stationery	46,000 00	56,000 00	38,591 57
Equipment and Maintenance	3,000 00	3,000 00	1,618 20
Telegrams and Telephones	1,000 00	1,700 00	1,403 08
Sundries	1,300 00	1,300 00	1,124 96
	<u>\$14,048,541 00</u>	<u>\$14,048,541 00</u>	<u>\$13,948,368 10</u>

These votes were provided to cover (i) the cost of mail service by railway and steamboat and (ii) the salaries (including cost of living bonus) and other expenses of railway mail clerks and the staff of the administrative units at Ottawa which control this service.

As of March 31, 1945, there were 31 salaried employees being paid from Headquarters Administration account. A list of those who were receiving salaries at an annual rate of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable, but do not include cost of living bonus. Employees in receipt of war duties supplements are indicated by asterisks: C. C. Boreham, \$2,400; C. E. Cathcart, \$3,000; J. J. A. Doucet, \$2,400; *F. Gilbert, \$3,600; *R. H. MacNabb, \$5,520; *F. R. Sparks, \$3,120.

As of March 31, 1945, there were 1,092 salaried employees being paid from the Railway Mail Service Staffs account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable, but do not include cost of living bonus. Employees in receipt of war duties supplements are indicated by asterisks. Halifax, *J. V. Walsh, \$2,460; Montreal, *M. Johnson, \$2,580; Quebec, *J. A. D. Laberge, \$2,580; *A. J. Laflamme, \$2,760; *J. P. O. Paquet, \$2,580.

A Mileage allowances consist of payments of one cent per mile to railway mail clerks to cover the cost of their travelling and living expenses while on duty.

B Suppliers receiving \$5,000 or more (the figures shown in parentheses are the portions of the total payments withheld and paid to the Receiver General of Canada, in respect of traffic carried over lines subsidized by the Dominion Government, regarding which free transportation must be supplied by the companies concerned, up to an amount based on a percentage of the principal sum of subsidies granted): British Columbia Electric Railway Co., Ltd., \$5,955.73; Canadian National Railways, \$3,705,869.34 (\$35,859.21); Canadian Pacific Railway Co., \$4,080,685.26 (\$80,190.74); Great Northern Railway Co., \$12,677.30; Michigan Central Railroad Co., \$23,733.40; Napierville Junction Railway Co., \$6,864.51 (\$4,472.93); New York Central Railroad Co., \$14,000.43; Northern Alberta Railways Co., \$91,967.79 (\$3,106.21); Northern Pacific Railway Co., \$8,595.23; Pacific Great Eastern Railway Co., \$14,908.20; Pere Marquette Railway Co., \$8,969.88; Quebec Central Railway Co., \$64,633.58 (\$6,526.30); Temiscouata Railway Co., \$12,094.37; Temiskaming and Northern Ontario Railway, \$71,864.29; Toronto, Hamilton and Buffalo Railway Co., \$6,888.54; White Pass and Yukon Route Railway Division, \$7,891.30.

C Suppliers receiving \$5,000 or more: Canadian Australasian Lines, Ltd., Vancouver, \$17,252.39; Canadian Government Merchant Marine, Ltd., Montreal, \$30,143.25; Canadian National Railways for Canadian National Steamships (Pacific), Winnipeg, \$18,318.20; Canadian Pacific Railway Co., Montreal, \$113,137.90; Canadian Pacific Steamships, Ltd., Montreal, \$515,337.75; County Line, Ltd., Saint John, \$53,240.25; Cunard White Star, Ltd., Montreal, \$815,382.75; Deer Island and Campobello Mail Service, Leonardville, \$5,411.84; Furness, Withy and Co., Saint John, \$590,619; Huntsville, Lake of Bays and Lake Simcoe Navigation Co., Huntsville, \$5,000; A. G. Jones and Co., Halifax, \$28,029.75; March Shipping Agency, Ltd., Montreal, \$176,589.75; I. H. Mathers and Son, Ltd., Halifax, \$27,808.50; McLean, Kennedy, Ltd., Montreal, \$76,352.25; Montreal Shipping Co., Montreal, \$12,129; Muskoka Lakes Navigation and Hotel Co., Gravenhurst, \$8,000; National Harbours Board, \$60,256.60; Pickford and Black, Ltd., Halifax, \$24,626.25; La Traverse de Levis, Ltée., Quebec, \$5,000; Union Steamships, Ltd., Vancouver, \$60,156.42; F. K. Warren, Ltd., Halifax, \$9,336.

D Travelling expenses of \$300 or over were paid to: J. A. D. Laberge, \$1,035.46; A. J. Laflamme, \$721.25; J. C. Therien, \$1,323.86.

E Payments were made to the Department of Public Printing and Stationery.

Vote 246 (and Vote 540, Supplementary Estimates) Air and Land Mail Services

	Estimates	Allotments	Expenditures
Salaries	66,015 00	65,015 00	60,522 39
Cost of Living Bonus and Other Pay-list Items	5,840 00	9,840 00	8,613 35
A Mail service by air	10,788,494 00	10,783,494 00	8,015,361 88
B Mail service by Ordinary Land Conveyance, including Rural Mail Delivery	8,711,000 00	8,710,800 00	8,423,526 18
Travelling Expenses	1,500 00	1,500 00	697 47
C Printing and Stationery	30,000 00	30,000 00	18,378 84
D Equipment and Maintenance	20,000 00	22,000 00	20,159 65
Telegrams and Telephones	300 00	300 00	119 46
Sundries	50 00	250 00	200 00
E Publicity	20,000 00	20,000 00	19,999 74
Rural Mail Delivery Boxes	60,000 00	60,000 00	4,226 02
	<u>\$19,703,199 00</u>	<u>\$19,703,199 00</u>	<u>\$16,571,804 98</u>

These votes were provided to cover the cost of (i) the carriage of mails by air, rural mail delivery, mail stage services; movement of mails between post offices and railway stations; and collections from street letter boxes, and (ii) the salaries (including cost of living bonus) and other expenses of the administrative unit at Ottawa, which controls these services.

As of March 31, 1945, there were 41 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates include war duties supplements where applicable, but do not include cost of living bonus. Date of separation is shown in parenthesis and employees in receipt of war duties supplements are indicated by asterisks. *F. J. Colpman, \$3,480; *G. Herring, \$6,000; *J. E. Leclerc, \$2,520; *A. H. Potts, \$4,140; *J. St. Germain, \$4,140, (Sept. 19); *W. C. Tedford, \$2,520; *R. F. Tubman, \$2,520.

A Suppliers receiving \$5,000 or more: Canadian Pacific Air Lines, Ltd., \$413,110.20; Canadian Pacific Air Lines, Ltd., Attorney for Canadian Airways, Ltd., \$38,854.50; Prairie Airways, Ltd., \$151,283.80; Yukon Southern Air Transport, Ltd., \$506,930.94; Dominion Government, Department of National Defence—Air Services, \$480,055.25; Leavens Brothers Air Services, Ltd., \$5,398.80; Maritime Central Airways Ltd., \$138,161.93; Minister of Munitions and Supply for transmission to Trans-Canada Air Lines, \$2,374,869.88; Northwest Airlines, Inc., \$32,413.50; Trans-Canada Air Lines, \$3,868,821.60.

The mail contract entered into with Trans-Canada Air Lines, under the Trans-Canada Air Lines Act, 1937, provided for payment by the Department at the rate of 60 cents per mile flown with mails, during the initial period of operation ending December 31, 1939. The Act also empowered the Governor in Council to fix the rate for subsequent years, the rate to be increased in the event of the Corporation incurring a deficit in the preceding year, but to be decreased if a surplus were earned during such year. The rate paid for the fiscal year 1944-45 was 42 cents per mile under authority of P.C. 1789, dated March 16, 1944.

B The following is a comparative statement by Districts of payments made under this allotment.

District	1944-45	1943-44	Increase *Decrease
Halifax	579,299 69	536,951 54	42,348 15
Charlottetown	146,084 17	123,475 19	22,608 98
Saint John	448,830 98	407,434 29	41,396 69
Quebec	806,347 42	725,129 91	81,217 51
Montreal	1,178,168 74	1,060,050 45	118,118 29
Ottawa	810,006 35	748,275 86	61,730 49
Toronto	1,114,640 95	1,027,593 89	87,047 06
London	989,838 63	934,022 28	55,816 35
North Bay	254,763 68	238,185 09	16,578 59
Winnipeg	374,687 05	347,239 95	27,447 10
Moose Jaw	201,148 36	192,636 17	8,512 19
Saskatoon	257,890 29	243,414 58	14,475 71
Edmonton	336,599 43	310,902 25	25,697 18
Calgary	235,614 24	225,653 55	9,960 69
Vancouver	583,723 61	522,116 44	61,607 17
	<u>8,317,643 59</u>	<u>7,643,081 44</u>	<u>674,562 15</u>
(1) Yukon Services	49,622 94	60,083 85	10,460 91*
(2) Headquarters	56,259 65	52,734 65	3,525 00
	<u>\$8,423,526 18</u>	<u>\$7,755,899 94</u>	<u>\$ 667,626 24</u>

- (1) Under the jurisdiction of the Vancouver District.
- (2) The amount of \$56,259.65 is for side services between certain airports and post offices on Trans-Canada Air Mail routes and was paid to Trans-Canada Air Lines.

The following is an analysis by Districts of the payments made under this allotment, showing the respective totals for Rural Mail Delivery Routes, Side Services, Stage Services and City Services.

District	Rural mail delivery routes	Side services	Stage services	City services
Halifax.....	184,329 04	61,281 14	247,409 01	86,280 50
Charlottetown	116,692 60	12,375 88	6,805 76	10,209 93
Saint John	234,646 62	50,265 10	112,945 53	50,973 73
Quebec	349,960 62	95,873 33	249,154 98	111,358 49
Montreal	536,120 50	90,021 26	111,867 69	440,159 29
Ottawa	558,502 83	53,719 28	108,302 62	89,481 62
Toronto	495,436 67	73,060 13	58,883 82	487,260 33
London	725,211 47	68,879 10	40,957 20	154,790 86
North Bay	75,106 34	67,573 74	76,178 51	35,905 09
Winnipeg	97,093 61	99,552 54	68,052 52	109,988 38
Moose Jaw	26,857 22	83,548 14	62,304 37	28,438 63
Saskatoon	58,101 21	102,056 26	67,667 61	30,065 21
Edmonton	106,697 47	83,367 28	92,653 93	53,880 75
Calgary	55,048 29	69,037 48	65,098 83	46,429 64
Vancouver	115,900 97	63,980 30	135,431 31	268,411 03
		1,074,590 96	1,503,713 69	
Yukon			49,622 94	
Headquarters		56,259 65		
	<u>\$3,735,705 46</u>	<u>\$1,130,850 61</u>	<u>\$1,553,336 63</u>	<u>\$2,003,633 48</u>
The comparable totals for the fiscal year 1943-44 were as follows	<u>\$3,464,401 11</u>	<u>\$1,064,818 03</u>	<u>\$1,454,269 95</u>	<u>\$1,772,410 85</u>

C Payments were made to the Department of Public Printing and Stationery.

D Suppliers receiving \$5,000 or more: Galt Metal Industries Ltd., Galt, \$11,509.50.

E Payments were made to: Walsh Advertising Co., Ltd., Windsor.

Vote 247 Audit of Revenue, Money Order, Postal Note and Savings Bank Business; Issue of Postage Stamps and Postal Notes

	Estimates	Allotments	Expenditures
Salaries	981,175 00	960,975 00	877,880 75
Cost of Living Bonus and Other Pay-list Items	111,980 00	129,180 00	126,429 03
Travelling Expenses	1,000 00	1,000 00	238 45
A Printing and Stationery	75,000 00	70,000 00	46,345 64
B Equipment and Maintenance	175,000 00	175,000 00	127,030 56
Telegrams and Telephones	1,000 00	1,000 00	105 88
Sundries	1,000 00	4,000 00	3,312 12
C Money Order Forms	35,000 00	40,000 00	34,382 81
D Manufacture of Postage Stamps	365,000 00	365,000 00	352,974 35
E Printing of Postal Notes	30,000 00	30,000 00	27,419 85
	<u>\$1,776,155 00</u>	<u>\$1,776,155 00</u>	<u>\$1,596,119 44</u>

This vote was provided to cover (i) the salaries (including cost of living bonus) and other expenses of the staff of the Financial Branch at Ottawa, which records and audits postmasters' reports of financial transactions arising from the sale of postage, money orders and postal notes, and the operations of the Post Office Savings Bank, and (ii) the cost of postage stamps, postal notes and money order forms.

As of March 31, 1945, there were 711 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date are listed below. Salary rates include war duties supplements where applicable, but do not include cost of living bonus. Employees in receipt of war duties supplements are indicated by asterisks.

	Salary rate		Salary rate		Salary rate
*Atwater, H. E.	\$ 6,000 00	*Hall, R. E.	2,520 00	*Mullin, A. C.	2,400 00
*Bartlett, J. F.	2,400 00	Hancock, E. H.	3,600 00	*O'Hagan, A. W. S. ...	2,820 00
Bill, A. F.	4,620 00	Heath, W. A.	2,400 00	O'Halloran, W. H. ...	3,480 00
*Black, B. E.	2,520 00	Hobart, M. T.	3,120 00	O'Hara, J. J.	4,620 00
Brenot, G. H.	3,600 00	Holland, H.	2,400 00	Page, J. E.	2,400 00
*Bussey, S. A. D.	2,520 00	*Irving, K. H.	3,240 00	Page, P. E. R.	2,400 00
Campbell, J. B.	2,700 00	Landriault, R.	2,400 00	*Pothier, A. S.	4,140 00
*Deville, A. S.	3,540 00	MacDonald, M. M. ...	3,120 00	*Renwick, H.	3,420 00
Demers, J. E. G.	2,700 00	MacDonald, N. H. ...	4,620 00	Roy, J. A. C.	2,700 00
*Dewar, H. C.	2,520 00	*McDonald, T. D.	2,520 00	Ryan, J. H.	3,000 00
Dunn, F. B.	2,940 00	McGreevy, L.	2,700 00	*Sheldon, C. C.	3,300 00
Ford, A.	2,400 00	McManus, T. P.	2,700 00	Tennant, G. G.	3,120 00
Fortune, H. J.	2,700 00	Morin, J. N.	3,120 00	*Vermette, A.	2,520 00

A Payments were made to the Department of Public Printing and Stationery.

B Suppliers receiving \$5,000 or more: International Business Machines Co., Ltd., Ottawa, \$14,449.86; John Neville Paper Co., Ottawa, \$14,048.59; Remington Rand, Ltd., Toronto, \$97,226.75.

C Payments were made to the Department of Public Printing and Stationery.

D Suppliers receiving \$5,000 or more: Canadian Bank Note Co., Ltd., Ottawa, \$326,513.65; Department of Public Printing and Stationery, \$21,808.45.

E The expenditure includes payment to: British American Bank Note Co., Ltd., Ottawa, \$23,974.65.

PENSIONS AND OTHER BENEFITS

Vote 248 Payment of compassionate allowances to employees injured while in the performance of their duties, or to other persons injured while performing duties in any way connected with the Postal Service, or in protecting His Majesty's mails, or to the dependents of such employees or other persons who may be killed while so engaged; payments to be made only on the specific authority of the Governor in Council.	5,000 00
Expenditures.	\$ 464 30

P.C. 146/1981 of March 24, 1945, authorized this payment to James Barclay, postmaster at Camperdown, Ont., on account of injury to his wife while acting as his assistant.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	\$ 23,546 66
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WAR

War Allotments and Expenditures

See Page	CURRENT	Allotments 1944-45	Expenditures 1944-45	Total Expenditures to date
Q-18 Canadian Postal Corps.		696,995 00	587,561 70	1,289,715 60
Q-18 Mail Service for Troops Overseas—Publicity.		216,545 02	211,644 83	211,644 83
Q-18 Purchase of Tobacco Labels for Services Purchase Cigarette Scheme—Revolving Fund.		500,000 00	500,000 00	500,000 00
Q-19 Reimbursement of Tobacco Companies for Loss or Damage to Consignment Stocks of Cigarettes.		1,000 00	836 25	836 25
Total Current.		1,414,540 02	1,300,042 78	2,002,196 68
* Non-current Allotments.				583,200 23
Total		\$ 1,414,540 02	\$ 1,300,042 78	\$ 2,585,396 91

* The details of these Allotments will be found in Public Accounts of previous years.

Allotment: Canadian Postal Corps	696,995 00
Expenditures.....	\$ 587,561 70

A distribution of expenditures follows:

Salaries	6,915 61
Cost of Living Bonus	1,162 76
Unemployment Insurance, Departmental Contributions	93 61
Travelling Expenses	253 79
A Printing and Stationery.....	316,949 20
B Equipment and Maintenance.....	30,326 23
Telegrams and Telephones	967 83
C Mail Bags for Overseas Mail.....	230,890 42
Sundries	2 25
	\$ 587,561 70

This allotment was provided to pay the salaries of civilian stenographers and typists and for other expenses of the Base Post Office and the Field Post Offices in Canada under the Canadian Postal Corps. The staffs in these offices, with the exception of those quoted below, consist entirely of enlisted personnel.

As of March 31, 1945, there were 6 civilian employees being paid from this account.

- A Payments were made to the Department of Public Printing and Stationery.
- B The expenditure includes payment to the Office Specialty Manufacturing Co., Ltd., Newmarket, of \$15,125.
- C Suppliers receiving \$5,000 or more: Canadian Bag Co., Ltd., Montreal-Toronto, \$9,501.91; Dominion Government, Department of Justice, Penitentiaries: Kingston, \$12,649.32, St. Vincent de Paul, \$29,511.60; Dominion Textile Co., Ltd., Montreal, \$49,878.03; Economic Bag Co., Ltd., Montreal, \$16,561.98; Richmond Tailors, Ltd., Richmond Hill, \$74,498.82; W. Robinson and Son Converters, Ltd., Toronto, \$22,585.50.

Allotment: Mail Service for Troops Overseas—Publicity	216,545 02
Expenditures.....	\$ 211,644 83

The expenditures from this allotment were made for the purpose of explaining to the public the proper method of addressing mail to the troops overseas, the precautions which should be taken in packing parcels for shipment, the danger involved in forwarding inflammable materials through the mails, etc.

All payments were made to the Walsh Advertising Co., Ltd., Windsor.

Allotment: Purchase of Tobacco Labels for Services Purchase Cigarette Scheme—	
Revolving Fund	500,000 00
Expenditures.....	\$ 500,000 00

This allotment was provided for the costs of the operation of a new system developed jointly by the Postmaster General, the Minister of National Defence—Army Services and the Minister of National Defence—Air Services, for the supplying to members of the Canadian Armed Forces in Italy, and subsequently to those located in the United Kingdom, on the Continent of Europe and at other points, of some seven popular brands of Canadian cigarettes.

In brief, the new system, which went into effect in June, 1944, insofar as men in the Mediterranean theatre were concerned, involved the purchasing from four tobacco companies of unaddressed labels at a cost of \$1 per label. On the receipt of the equivalent of \$1 from a member of the Armed Forces, together with an order for a carton of 300 cigarettes of the brand desired, a label addressed to the remitter was attached to a carton, which was shipped from stocks of cigarettes maintained by the tobacco companies in depots in Italy and the United Kingdom.

From the commencement of the Cigarette Scheme to the close of the fiscal year 1944-45, labels to the value of \$1,451,456 were purchased, while remittances from members of the Armed Forces amounted to \$951,456. The remittances were utilized for the purchase of replacement labels.

The values of unused labels on hand as at March 31, 1945, were as follows:

Benson and Hedges (Canada) Ltd.	3,040 00
Imperial Tobacco Sales Co. of Canada Ltd.	266,000 00
W. C. Macdonald Inc.	149,000 00
Tuckett Ltd.	81,960 00
	\$ 500,000 00

At the termination of the scheme, the above companies will refund the value of unused labels returned to them.

Allotment: Reimbursement of Tobacco Companies for Loss or Damage to Consignment

Stocks of Cigarettes	1,000 00
Expenditures.....\$	836 25

This allotment was provided to pay tobacco companies in respect of loss or damage to consignment stocks of cigarettes during transit from Canada to Overseas Tobacco Depots, and whilst in the custody of the Canadian Postal Corps prior to the individual parcels being forwarded to the addressees. The governing authority provides that such payments, inclusive of any necessary cartons or containers and handling charges, are not to exceed \$2 per thousand cigarettes.

Comparative Statement of Accounts Receivable

	March 31, 1945	March 31, 1944
Current Year	1,571 39	2,608 68
Previous Years—Collectable	137 52	138 58
—Uncollectable	27,684 56	27,684 56
	\$ 29,393 47	\$ 30,431 82

Previous Years—Uncollectable includes: (a) defalcations by postmasters prior to 1888, \$22,801.23; and (b) balances due by deceased or retired postmasters, 1888-1897, \$4,360.38.

OPEN ACCOUNTS**[3] Loans and Advances**

	Dr. Balance Apr. 1, 1944	Receipts	Disbursements	Dr. Balance Mar. 31, 1945
<i>To United Kingdom and Other Governments—</i>				
United Kingdom Postal and Telegraph Censorship Department Account		\$ 44,172 17	\$ 44,172 17	

This account is to record payments by the Post Office Department (chargeable to an encumbrance against the War Appropriation for Postal Censorship allotted to the Department of National War Services) of salaries and other expenses of United Kingdom civil servants sent to Canada to perform censorship duties on behalf of the United Kingdom authorities. Such payments are recovered from the United Kingdom.

[9] Floating Debt

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
A Post Office Account	6,554,243 51	274,074,488 71	276,063,118 05	4,565,614 17
<i>Outstanding Cheques and Warrants—</i>				
B Outstanding Imprest Account Cheques, Post Office		127 09	\$ 43	118 66
	\$ 6,554,243 51	\$274,074,615 80	\$276,063,126 48	\$ 4,565,732 83

A The Post Office Account is a composite balance representing the difference between the values of certain of the recorded assets and liabilities of the Post Office Department. See Appendix 1 to this Section for statement of the account as at March 31, 1945.

B At the close of the fiscal year, each imprest account is examined by the official in charge, and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and deposited herein. If any of these cheques are subsequently cashed, the imprest bank account is recouped in the usual way and this account adjusted concurrently.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
A Post Office Savings Bank	28,286,551 57	19,159,434 33	13,977,299 22	33,468,686 68
Miscellaneous—				
B Contractors' Securities—Cash, Post Office	8,856 28	31,053 12	23,121 90	16,787 50
	<u>\$ 28,295,407 85</u>	<u>\$ 19,190,487 45</u>	<u>\$ 14,000,421 12</u>	<u>\$ 33,485,474 18</u>

A As at April 1, 1944, the balance at the credit of depositors in the Post Office Savings Bank was \$28,286,551.57. Deposits during the year amounted to \$18,577,961.70, and interest credited to the accounts, \$581,472.63; (the latter item is an estimated amount transferred from Interest on Public Debt pending a reconciliation with the accounts of the Post Office Savings Bank). Withdrawals during the year totalled \$13,977,299.22. The balance of \$33,468,686.68 at the credit of depositors as at March 31, 1945, therefore represented a net increase of \$5,182,135.11.

B Under Section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1944-45, bonds so held in respect of the Post Office Department amounted to \$2,500.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
Paylist Deductions—Post Office	\$ 3,929 05	\$ 196,505 29	\$ 196,787 76	\$ 3,646 58

Deductions for Victory Loan Bonds and War Savings Certificates from the earnings of mail contractors and from the salaries of certain employees not paid by Central Pay Office are credited to this account pending transmittal to the department or agency concerned.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
Unclaimed Cheques Suspense, Post Office.....	\$ 78 29	\$ 343 73	\$ 4 19	\$ 417 83

All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue are credited to this account.

1944-45

PUBLIC ACCOUNTS

PART II

Q

POST OFFICE DEPARTMENT

APPENDICES

Appendix 1

POST OFFICE DEPARTMENT

Statement of "Post Office Account" as at March 31, 1945

Money orders and Postal notes outstanding.....		7,678,590 66	
Accounts Payable:			
Foreign postal administrations.....	3,789 31		
National War Finance Committee— <i>re</i> war savings stamps	16,882 50		
		20,671 81	
Deposits, Trust Funds, etc.:			
Security deposits for electros loaned	5,535 00		
Postmasters—deductions from salaries for purchase of war savings certificates	3,922 25		
Trust Funds—moneys held for account of the Postal Censorship	2,061 01		
Department of Labour—balance of advance for payment of subsistence warrants	852 65		
		12,370 91	
			7,711,633 38
<i>Deduct:—</i>			
Cash in the hands of postmasters.....		1,069,647 08	
Accounts Receivable:			
United Kingdom and foreign postal administrations	1,737,680 05		
Department of Labour—Government annuity account	240,670 55		
Various departments—for perforated stamps	44,961 53		
		2,023,312 13	
Losses and Irregularities under Investigation and Other			
Miscellaneous Items:			
Losses by fire, burglary, etc.	40,240 04		
Indemnities paid in respect of lost or damaged registered mail	925 53		
Moneys disbursed for special purposes not yet recovered, etc.	13,205 55		
	54,371 12		
<i>Less—Collections re</i> forged and duplicate money orders	1,311 12		
		53,060 00	
			3,146,019 21
Post Office Account as per Dominion Balance Sheet			<u>\$4,565,614 17</u>

BALANCE SHEET AS AT MARCH 31, 1945

W. J. TURNBULL,
Deputy Postmaster General.

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1944-45

GENERAL INQUIRY

PART II

ANTHONY J. COLEMAN AND CONTRIBUTORS

[illegible]

Details of

REVENUES AND EXPENDITURES

PRIME MINISTER'S OFFICE

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:

Ordinary	64,216 82
War	19,657 59
	<u>\$ 83,874 41</u>

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
R-2	Stat.	Salary of the Prime Minister, Salaries Act, c. 182, R.S.....	14,999 92	14,999 92	14,999 92
R-2	Stat.	Motor car allowance to Prime Minister, Approp- riation Act, No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
R-2	249 } 541 }	Salaries of Staff and Cost of Living Bonus and Other Pay-list Items.....	54,765 00	47,216 90	47,682 92
		Total Ordinary.....	71,764 92	64,216 82	64,682 84
		Allotted from the War Appropriation (Details on page R-3).....	21,850 00	19,657 59	21,318 07
		Grand Total.....	<u>\$ 93,614 92</u>	<u>\$ 83,874 41</u>	<u>\$ 86,000 91</u>

Salary of the Prime Minister, Rt. Hon. W. L. Mackenzie King, Salaries Act, c. 182, R.S...\$ 14,999 92
 Motor car allowance to Prime Minister, Appropriation Act, No. 5, c. 61, 1931.....\$ 2,000 00

Vote 249 (and Vote 541, Supplementary Estimates) Salaries of Staff and Cost of Living Bonus and Other Pay-list Items

	Estimates	Allotments	Expenditures
Salaries, Cost of Living Bonus and Other Pay-list Items.....	<u>\$ 54,765 00</u>	<u>\$ 54,765 00</u>	<u>\$ 47,216 90</u>

As of March 31, 1945, there were 19 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus: E. Handy, \$2,880, secretarial allowance, \$600; A. E. Horne, \$2,400; J. W. Pickersgill, \$5,000; W. J. Turnbull, \$7,000; A. Walker, \$2,400; secretarial allowance, \$300.

WAR

War Allotments and Expenditures

	Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
CURRENT				
Office of the Prime Minister—Additional assistance due to the war.....\$	21,850 00	\$ 19,657 59		\$ 67,649 26

Allotment: Office of the Prime Minister—Additional Assistance due to the war..... 21,850 00
 Expenditures.....\$ 19,657 59

As of March 31, 1945, there were 10 salaried employees (2 part-time) being paid from this account. P. Acland was receiving a salary at an annual rate of \$6,500 on that date.

1944-45
PUBLIC ACCOUNTS

PART II
S

PRIVY COUNCIL OFFICE

Details of

REVENUES AND EXPENDITURES

PRIVY COUNCIL OFFICE

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	81,029 59	Special Receipts	108 58
War	1,757,952 70		
	<u>\$1,838,982 29</u>		<u>\$ 108 58</u>

REVENUES

Comparative Summary

	1944-45	1943-44
Ordinary Revenue—		
Premium, Discount and Exchange		65
Special Receipts—		
Refunds of Previous Years' War Expenditures.....	108 58	1,559 81
Miscellaneous War Revenues.....		65 25
Grand Total.....	<u>\$ 108 58</u>	<u>\$ 1,625 71</u>

Certified correct.

A. D. DUNTON,
General Manager,
War-time Information Board.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
S-3	250	General Administration.....	85,402 00	81,029 59	79,800 02
		Total Ordinary.....	85,402 00	81,029 59	79,800 02
		Allotted from the War Appropriation (Details on page S-3).....	1,978,587 16	1,757,952 70	844,569 83
		Grand Total.....	<u>\$ 2,063,989 16</u>	<u>\$ 1,838,982 29</u>	<u>\$ 924,369 85</u>

Vote 250 General Administration

	Estimates	Allotments	Expenditures
Salaries	74,450 00	74,450 00	71,597 25
Cost of Living Bonus and other Pay-list Items.....	5,952 00	5,952 00	4,789 19
Printing and Stationery.....	3,000 00	3,050 00	2,758 29
A Sundries	2,000 00	1,950 00	1,884 86
	<u>\$ 85,402 00</u>	<u>\$ 85,402 00</u>	<u>\$ 81,029 59</u>

As of March 31, 1945, there were 31 salaried employees being paid from this account. Those receiving salaries at an annual rate of \$2,400 or over on that date are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employee in receipt of war duties supplement is indicated by an asterisk. A. D. P. Heeney, Clerk of the Privy Council, \$9,000; J. R. Baldwin, \$5,400; *W. E. D. Halliday, \$3,300; H. R. L. Henry, \$5,000; A. M. Hill, \$4,020; H. W. Lothrop, \$5,220; M. G. Roe, \$2,640; E. I. Souliere, \$2,400; W. J. Wall, \$3,000.

A Travelling expenses of \$300 or over were paid to: J. R. Baldwin, \$998.30; A. D. P. Heeney, \$329.26 (paid from War Allotment, Wartime Information Board—General Administration).

WAR

War Allotments and Expenditures

See Page	Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
CURRENT				
S-3 Statutory Orders and Regulations Division.....	36,159 00	29,097 92		105,333 26
S-4 Advisory Committee on Economic Policy.....	13,546 00	10,423 40		50,200 17
S-4 *Food Requirements Committee.....	2,553 00	2,150 44		2,150 44
S-4 Office of the Special Commissioner for Defence Projects in the Northwest. Wartime Information Board—	16,622 16	15,909 87		25,812 73
S-4 General Administration.....	995,707 00	991,257 09	108 58	3,187,182 96
S-8 Food Requirements Committee, Food Conservation and Informa- tional Program.....	80,000 00	51,208 43		70,337 42
S-8 Economic Stabilization Information Program.....	662,000 00	627,301 62		627,807 90
S-9 **Demobilization and Rehabilitation Information Committee.....	172,000 00	30,603 93		30,603 93
Total Current.....	1,978,587 16	1,757,952 70	108 58	4,099,428 81
†Non-Current Allotment.....				43,844 64
Total.....	<u>\$ 1,978,587 16</u>	<u>\$ 1,757,952 70</u>	<u>\$ 108 58</u>	<u>\$ 4,143,273 45</u>

* Under Department of External Affairs, prior to 1944-45.

** Complete title will be found in following details.

† The details of this Allotment will be found in Public Accounts of previous years.

Allotment: Statutory Orders and Regulations Division.....	36,159 00
Expenditures.....	<u>\$ 29,097 92</u>

This Division was established by P.C. 7992 of September 4, 1942, to act as a central agency for recording the numerous orders and regulations of a legislative character made by the Governor in Council and various wartime authorities and agencies. From time to time a selection of these is published under the title "Canadian War Orders and Regulations".

As of March 31, 1945, there were 4 salaried employees being paid from this account. H. E. Gauthier was receiving a salary at an annual rate of \$2,520 inclusive of war duties supplement but exclusive of cost of living bonus on that date.

Expenditures include: salaries, \$5,638.96; printing and stationery, \$23,458.96 (paid to the Department of Public Printing and Stationery).

Allotment: Advisory Committee on Economic Policy.....	13,546 00
Expenditures.....	\$ 10,423 40

P.C. 9946, December 31, 1943, transferred the functions of the Advisory Committee on Reconstruction to the above Committee; such functions, as defined by P.C. 609, January 23, 1943, being to undertake such investigations and studies of postwar problems as may from time to time be determined in co-operation with the Advisory Committee on Economic Policy or as the President of the Privy Council may direct.

Expenditures include: salaries, \$9,192.37; printing and stationery, \$779.96.

There were 7 salaried employees paid from this account to December, 1944. The following received salaries at an annual rate of \$2,400 or over to date of transfer as shown in parentheses. Salary rates do not include cost of living bonus. O. J. Firestone, \$3,000 (transferred to Department of Reconstruction, Dec. 1); F. E. Hurst, \$2,760 (transferred to Department of National Health and Welfare, Dec. 15).

Allotment: Food Requirements Committee.....	2,553 00
Expenditures.....	\$ 2,150 44

Expenditures were: salaries and bonus, \$1,544.52; travel, \$463.46; printing and stationery, \$142.46.

Allotment: Office of the Special Commissioner for Defence Projects in the Northwest.....	16,622 16
Expenditures.....	\$ 15,909 87

By P.C. 3758 of May 6, 1943, Brigadier W. W. Foster, D.S.O., V.D., was appointed Special Commissioner for Defence Projects in Northwest Canada. His duties are to supervise and co-ordinate the wartime activities of the various Departments of the Government in that area and to provide for continuous and effective Canadian participation and co-operation with the United States in defence projects.

A distribution of expenditures follows: salaries and cost of living bonus, \$10,516.19; payments to Traffic Control Board for secretarial help, \$704.83; office expenses, \$3,115.01; entertainment, \$513.30 (authorized by P.C. 160/9267, December 13, 1944); printing and stationery, \$717.65; sundries, \$342.89.

As of March 31, 1945, there were 7 salaried employees being paid from this allotment; T. Hogg, Administrative Officer, was receiving salary at an annual rate of \$2,700, exclusive of cost of living bonus on that date.

Allotment: Wartime Information Board—General Administration.....	995,707 00
Expenditures.....	\$ 991,257 09

A distribution of expenditures follows:

Salaries and Living Allowances.....	306,063 08
Cost of Living Bonus and other Pay-list Items.....	19,841 89
Travelling Expenses	49,132 99
Motion Pictures	249 96
A Radio	21,366 60
B Photographs and Mats	74,465 45
C Pamphlets	237,361 60
D Printing and Stationery	31,000 48
E Public Speaking	15,865 65
F Canadian Council of Education for Citizenship.....	10,000 00
G Visitors	10,847 07
H Displays	28,481 54
I United Nations Information Service.....	15,463 15
J Miscellaneous	171,112 63
	\$ 991,257 09

P.C. 3333, July 19, 1940, authorized the Minister of National War Services to co-ordinate existing public information services of the Government and undertake programs to obtain the utmost aid from the people of Canada in the national emergency which has arisen. By P.C. 8099, September 9, 1942, such powers were transferred to the Wartime Information Board, the latter to be composed of a Chairman, Vice-Chairman and

eight members and to be responsible to the Prime Minister in his capacity of President of the Privy Council and Chairman of the War Committee of the Cabinet. The Order further provided that the Board should (a) co-ordinate the existing public information services of the government and supervise the release from government sources of Canadian war news and information in and to any country outside of Canada, and (b) provide means and facilities for the distribution, both within and without Canada, of Canadian war news and information.

An extensive program to supply war news and information to Canada's armed forces in Canada and overseas was undertaken, the cost of which for the year totalled \$153,655.99. Of this amount, the sum of \$119,717.40 was refunded by the Department of National Defence—Army Services and credited to this account.

The following details include expenditures of \$13,536.13 and \$3,450 debited to Wartime Information Board—Economic Stabilization Information Program and Wartime Information Board—Demobilization and Rehabilitation Information Committee respectively to cover cost of office facilities and services of staff partially engaged on work relating to those activities.

As of March 31, 1945, there were 151 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employee in receipt of war duties supplement is indicated by an asterisk.

Living allowances of these employees and their travelling expenses where the amount was \$300 or over are also shown.

	Salary rate	Living allowance	Travelling expenses
Anderson, A. C.	\$ 4,500 00		\$ 1,472 13
Anderson, N. J.	4,200 00		
**Andrew, G. C.	5,000 00		733 82†
Beattie, L.	2,520 00		
*Benoit, G. R. G.	5,000 00		3,941 32
Blanchette, A. E.	2,400 00		
Boyd, R. D.	3,600 00		
Bradley, H. M.	\$195 per month (U.S. Funds)		
Brown, D. C. (Oct. 4)	4,800 00		1,208 08
Crockett, W. M.	2,520 00	\$ 2,025 75 (\$5 per diem U.S. Funds)	
**Draper, R. A. (Mar. 6)	4,000 00		1,333 72†
Edison, M. E.	2,520 00		
Estall, H. M.	4,000 00		
Feilden, M.	2,520 00		
Ferguson, M.	£ 720		
Freeman, J. M. (Aug. 1)	\$ 2,520 00		
Freifeld, S. A.	6,000 00 (U.S. Funds)		
Fremont, D.	3,300 00		
Geldert, G. M.	2,700 00		1,620 49
Ghewy, G. W. (Feb. 1)	4,000 00		2,727 35
Grant, J. W. (Mar. 11)	2,520 00		
Hambleton, G.	3,000 00		
Herbin, J. R.	4,000 00		
Kellander, C. (May 1)	2,400 00		
Ketchum, J. D.	6,000 00		
King, F. R. (Oct. 1)	2,520 00		
MacPherson, C. B. (Sept. 21)	4,020 00		
Malone, P.	3,000 00	1,722 80 (\$4.72 per diem)	831 27
Marsh, H. E.	2,520 00		
Masson, L.	4,500 00		970 33
McCann, H. C. (Nov. 1)	5,000 00		504 28†
McCracken, G. W.	5,400 00		1,217 90
Newton, T. F. M.	4,200 00	2,974 80 (\$8 per diem U.S. Funds)	2,280 34
Polley, M. L.	2,520 00		586 13
Pouliot, N.	2,520 00		
Ranger, P.	3,300 00		
Reading, P.	5,000 00		993 87
Robertson, A. E.	2,400 00		
Smart, J.	2,400 00		1,388 49

	Salary rate	Living allowance	Travelling expenses
Smith, E. G.	4,500 00		343 38
Sutherland, H. R. M.	5,000 00	2,836 05 (\$7 per diem U.S. Funds)	569 27
Swan, F. M. (Oct. 27)	2,520 00		
Sykes, A. R. (Apr. 16)	3,120 00	83 25 (\$5 per diem U.S. Funds)	
Sylvestre, J. G.	2,640 00		
Tessier, R. (Nov. 1)	2,640 00		
Tevlin, E. M.	2,520 00		
Thomas, B.	\$75 per week (U.S. Funds)		
Tisdall, C. W. (Jan. 1)	3,000 00		
West, B.	3,650 00	2,836 05 (\$7 per diem U.S. Funds)	607 25
Young, R. P. (Nov. 1)	3,120 00		

** Part of salary and travelling expenses paid from Wartime Information Board—Economic Stabilization Information Program.

† Including travelling expenses paid from other accounts.

The following employees whose salaries were under \$2,400 on that date or who were paid from other accounts received travelling expenses of \$300 or over: D. W. Buchanan (included under Department of National War Services, Votes 194 and 434); K. C. Burness, \$1,080.89; F. M. Charlebois, \$731.62; A. D. P. Heeney (included under Privy Council Office, Vote 250); J. Paris, \$1,285.41; D. Petegorsky (included under Department of National War Services, Votes 194 and 434).

Travelling expenses of \$300 or over were paid to personnel of the Armed Forces as follows: Army Services—E. R. Bellemare, \$2,690.51; C. S. Wallace, \$463.51; Naval Services—M. C. Harrington, \$979.23; Air Services—W. H. Ward, \$774.62.

Out-of-pocket expenses were paid to personnel of the Armed Forces serving with the Wartime Information Board in the United Kingdom as follows: C. Moodie, \$1,363.24; C. J. Young, \$463.58.

Persons serving without salary were paid as follows:

	Living allowance	Living and Travelling expenses	Travelling expenses
Campbell, J. H.	\$ 8,103 00 (\$20 per diem U.S. Funds)		\$ 820 80
Carter, G. S. H.		\$ 1,668 00	
Dunton, A. D.		3,271 51	
Lefebvre, F. G.			724 69
MacKenzie, N. A. M.			2,287 27
Sedgwick, H.	8,103 00 (\$20 per diem U.S. Funds)		457 04

The following government departments and outside organizations were reimbursed for services of their employees at the rates and for the periods shown: Canadian Broadcasting Corporation—G. Arthur, \$300 per month salary and \$18 per month contribution to pension plan (Apr. 1—Oct. 31, 1944); Department of National Defence—Army Services—R. Garneau, \$7.75 per diem and allowances (Jan. 3—Sept. 22, 1944), R. T. McKenzie, \$5 per diem and allowances (May 18—Aug. 31, 1944); Air Services—F. W. Poland, \$7.75 per diem and allowances (Jan. 1—Feb. 28, 1945), G. Vlastos, \$7.75 per diem and allowances (Mar. 1—Aug. 14, 1944); Department of National War Services, Censorship Division—Postal Censorship—K. D. Renner, \$2,520 per annum including war duties supplement (June 1—Dec. 31, 1944); National Film Board—J. J. Hurley, \$3,120 per annum (Apr. 1—Dec. 12, 1944). In this connection, travelling expenses of \$300 or over were paid to: G. Arthur, \$1,326.49; R. Garneau, \$691.74.

E. Young, who was paid on a fee basis, received travelling expenses amounting to \$339.60.

A. Speeches and programs of an educational nature designed to (a) foster Canadian unity; (b) provide basic information about the Canadian war effort; and (c) answer questions in the public mind, were broadcast throughout Canada. Foreign language programs were broadcast overseas in connection with the Wartime Information Board's psychological warfare campaign. Expenditures include transmission charges to New York where these programs were broadcast over shortwave facilities of the United States Office of War Information prior to the opening of the Canadian shortwave station in Sackville, N.B., on December 1. Payments to the Canadian Broadcasting Corporation amounted to \$17,607.55.

B Still photographs relating to Canada's wartime activities were distributed in print and mat form to newspapers and periodicals in Canada, the United States, and Overseas. Suppliers receiving \$5,000 or more: Department of Public Printing and Stationery, \$48,652.35; National Film Board, \$20,434.08.

C This expenditure covers the cost of producing and distributing booklets, leaflets and folders designed to afford information and describe various aspects of Canada's war activities to the public, encourage popular attachment to the democratic way of life and stimulate public morale. Cost of pamphlets furnished to the armed forces amounted to \$123,715.45, of which \$103,884.55 was refunded by the Department of National Defence—Army Services and credited to this allotment.

Suppliers receiving \$5,000 or more: Amalgamated Press, Ltd., Southwark, Eng., \$16,670.45; Dominion Government, Department of National War Services, National Film Board, \$31,003.54; Department of Public Printing and Stationery, \$296,299.75.

D Payments to the Department of Public Printing and Stationery amounted to \$26,766.72.

E Lectures and tours were arranged for various public speakers, both foreign and Canadian, who spoke to audiences in Canada, and for Canadian speakers who travelled abroad. In some cases, tours were arranged through outside organizations. The following details include all payments to or in respect of speakers and tours, where the cost amounted to \$300 or over:—(a) tour by American professors, \$538.75; (b) exchange of speakers by arrangement with the British Ministry of Information: speakers from the United Kingdom—G. F. Buchan, \$965.52, H. G. M. Clarke, \$662.23, W. A. F. Hepburn, \$439.10; speakers sent to the United Kingdom—R. G. Laughlin, \$314.67, J. S. Woodward, \$598.87; (c) tours arranged by the Canadian Teachers' Federation: C. N. Crutchfield, \$305.20, O. V. B. Miller, \$437.50, B. Truax, \$301.11, E. F. Willoughby, \$486.03 (d) tours arranged by the Workers' Educational Association: G. Burt, \$458.72, D. Carter, \$333.52, R. Haddow, \$468.77; (e) a speaking tour of Canadian Army and Air Force stations in the United Kingdom and series of speeches in western Canada based on impressions gathered in England: E. A. Corbett, \$3,009.95, R. Westwater, \$1,882.05; (f) F. B. Bird, speech in Washington before the Association for Education by Radio, \$301.47; (g) C. DeKonick, translator in Paris office, \$364.47; (h) M. Ferguson, tour of United Kingdom with the "Meet Canada" Exhibit, \$440.47. An amount of \$614.41 was paid to the Canadian Association for Adult Education for office expenses and fees in connection with speaking arrangements.

F A grant of \$10,000 (authorized by P.C. 112/9151, December 6, 1944) was made to the Canadian Council of Education for Citizenship to assist this organization in meeting its general administrative expenses.

G Visiting officials and publicity men were entertained and taken on tours of war plants, military training centres, etc., in an effort to acquaint them with the scope of Canada's war effort. Expenditures include: tour by Australian press delegation, \$3,747.15; tour by French journalists, former members of the underground press, \$1,293.66; tour by 4 members of the French Maquis, \$2,622.64; tour by A. Silva, and C. Reyes, Chilean officials and journalists, \$559.51; expenses in connection with the United Nations Information Office Conference held in Montreal in September, 1944, \$1,439.55.

H Exhibitions of graphic art depicting various phases of Canada's war effort were shown in Canada and abroad. Window display pictures were made available to large department stores, libraries and exhibitions. Payments to the National Film Board amounted to \$27,354.

I Expenditures include grants to the United Nations Information Service (authorized by P.C. 401/7093, September 13, 1944, and P.C. 132/2969, April 25, 1945) and incidental expenses. Payments were made to: United Nations Information Office, New York, \$7,773.58; United Nations Information Organization, London, \$6,499.85; Inter-Allied Information Committee, Brazil, \$450.

J This includes the cost of: telegrams, \$3,468.52; telephones, \$15,243.01; express, \$16,156.85; postage, \$27,574.58; subscriptions, \$22,901.84; writers' fees, \$21,411.05. Suppliers receiving \$5,000 or more: Bell Telephone Company of Canada, \$6,883.33; Canadian Opinion Company, Toronto, \$6,938.66; Canadian Pacific Railway Co., \$11,007.17; Dominion Government, Post Office Department, \$29,339.31, Department of Public Printing and Stationery, \$5,160.01; New York Telephone Company, New York, \$6,460.25; Press News Limited, Toronto, \$5,093.63; Rockefeller Centre, Inc., New York, \$8,613.03; Thomas Skinner & Co., London, Eng., \$6,705.

P.C. 136/2595, April 12, 1944, and P.C. 167/8990, November 29, 1944, authorized accountable grants of \$10,000 and \$5,000 respectively to the Canadian Committee to cover expenses incurred by that Committee in providing information about Canada to American troops in Canada. An amount of \$14,999.73 was paid, \$5,000 of which is to be accounted for in 1945-46.

Writers' fees of \$500 or more were paid to: K. Beattie, \$1,471.50; H. Blume, \$1,665; D. Buchanan, \$535; C. Clay, \$670.60; J. B. Cote, \$790; C. Dargavel, \$964; M. Denison, \$1,332; J. C. Dorion, \$1,345.50; P. L. Dumas, \$1,190; P. Gelinas, \$520; J. Greenblatt, \$1,680; M. Monnet, \$1,666.90; I. Schwarzmann, \$1,175; C. Wassermann, \$560.

General

To facilitate the distribution of Canadian war news and information abroad, offices are maintained in New York, Washington, London, Canberra and Paris. A distribution of expenditures by offices follows:

	New York	Washington	London	Canberra	Paris
Salaries and Living Allowances.	44,427 07	26,453 85	5,492 76	4,326 48	2,672 80
Cost of Living, Bonus and Other Pay-list Items	19 80	360 56	15 23		
Travelling Expenses	3,744 84	1,535 44	3,016 22	831 27	5,787 67
Motion Pictures				210 00	
Radio	354 27	24 97		41 20	
Photographs and Mats.....	30,665 16	86 14	830 12	2,503 91	328 91
Pamphlets	184 00	85 41	959 39	17 82	385 27
Printing and Stationery.....	1,404 36	625 52	652 41	82	980 19
Public Speaking	9 86				
Visitors			28 38		
Displays			33 52	120 70	
United Nations Information Service.....	8,503 86		6,499 85		
Miscellaneous.....	37,807 37	7,266 30	9,913 15	197 92	3,898 84
	<u>\$ 127,120 59</u>	<u>\$ 36,438 19</u>	<u>\$ 27,441 03</u>	<u>\$ 8,250 12</u>	<u>\$ 14,053 68</u>

Allotment: Wartime Information Board—Food Requirements Committee, Food Conservation and Informational Program.....	80,000 00
Expenditures.....	\$ 51,208 43

A distribution of expenditures follows:

A Travelling Expenses	167 28
B Motion Pictures	11,585 68
C Advertising	1,383 65
D Photographs and Mats.....	355 96
E Pamphlets	7,982 26
F Posters and Art Work	29,658 60
G Miscellaneous	75 00
	<u>\$ 51,208 43</u>

P.C. 7688, October 26, 1943, authorized the Wartime Information Board to act as agent for the Food Requirements Committee in the co-ordination and distribution of information with respect to that Committee's Food Conservation Program which is designed to ensure the fulfilment of government commitments both at home and abroad by the most efficient utilization of food supplies.

AC Payments were made to the National Film Board.

B Payments were made to the Canadian Streetcar Advertising Company.

D Payments were made to the National Film Board, \$1,223.33; Department of Public Printing and Stationery, \$6,758.93.

E Payments were made to the National Film Board, \$3,138.99; Department of Public Printing and Stationery, \$26,519.61.

Allotment: Wartime Information Board—Economic Stabilization Information Program...	662,000 00
Expenditures.....	\$ 627,301 62

A distribution of expenditures follows:

A Staff	20,708 49
B Newspaper Advertising	440,912 04
C Radio	42,845 83
D Films	55,982 72
E Pamphlets, Posters, etc.	56,792 91
F Speakers and Visitors	162 04
G Contingencies	8,888 47
H Surveys	1,009 12
	<u>\$ 627,301 62</u>

The Economic Stabilization Information Committee was established by P.C. 9746, December 21, 1943, as an interdepartmental committee for the purpose of instituting a program of public information as to the needs and benefits of economic stabilization measures and the responsibility of all groups and individuals in ensuring their success. The facilities of the Wartime Information Board are utilized to co-ordinate and distribute the information.

A As of March 31, 1945, there were 3 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over at date of separation follows. Dates of separation are shown in parentheses: J. MacRorie, \$100 per week (Oct. 1); L. T. Morgan \$3,000 (transferred to Wartime Information Board—Demobilization and Rehabilitation Information Committee, July 26); G. M. R. Swanson, \$3,000 (Oct. 14). The following employees receiving salaries at annual rates of \$2,400 or over as detailed under Wartime Information Board—General Administration, were paid from this account for the periods shown; G. C. Andrew, May to June, and October; R. A. Draper, May to July.

Expenditures also include an amount of \$9,500 (credited to Wartime Information Board—General Administration) for services of other staff which was partially engaged on work relating to the Economic Stabilization Information Program.

BC Payments were made to the Advertising Agencies of Canada.

D Payments were made to the National Film Board.

E Suppliers receiving \$5,000 or more: Department of Public Printing and Stationery, \$44,861.86; National Film Board, \$8,375.47.

F This includes the following expenditures: travelling expenses, \$2,492.26; postage, \$3,490.16; and an amount of \$2,700 (credited to Wartime Information Board—General Administration) to cover costs of stationery, telegrams and telephones. Travelling expenses of \$300 or over were paid to: G. C. Andrew (included under Wartime Information Board—General Administration); R. A. Draper (included under Wartime Information Board—General Administration); A. Edington (included under Department of Finance, Vote 47); L. T. Morgan (included under Wartime Information Board—Demobilization and Rehabilitation Information Committee).

G Payment of these costs was, initially, made from Wartime Information Board—General Administration, to which allotment the appropriate credit was subsequently made.

Allotment: Interdepartmental committee to co-ordinate the information activities of government departments connected with demobilization, rehabilitation, readjustment to civil life and related matters among both members of the armed forces and the general public, and to institute information programs on such matters where necessary.....

172,000 00

Expenditures.....\$ 30,603 93

A distribution of expenditures follows:

A	Films	49 49
B	Film Library	9,149 92
	Pamphlets	8 25
	Posters	56 96
C	Photos and Displays	9,830 72
	Speakers, etc.	11 66
	Research	64 35
D	Staff	9,710 74
E	Travelling Expenses	772 55
	Distribution	244 80
	Contingencies	704 49
		<hr/>
		\$ 30,603 93

The Demobilization and Rehabilitation Committee was set up by P.C. 8096, October 17, 1944, as an interdepartmental committee to co-ordinate the dissemination by government departments of information connected with demobilization, rehabilitation, readjustment to civil life and related matters among members of the armed forces and the general public and to institute information programs on such matters where necessary.

ABC Payments were made to the National Film Board.

D As of March 31, 1945, there were 13 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates do not include cost of living bonus. Date of separation is shown in parenthesis. L. T. Morgan, \$4,020; A. A. Shea, \$2,520; B. C. Swerling, \$2,520; J. B. Thwaites, \$2,520 (Feb. 14). The Department of National Defence—Army Services was reimbursed for the services of D. G. Tyndall at the rate of \$5 per diem and allowances for the period October 19 to February 28.

Expenditures include an amount of \$3,150 credited to Wartime Information Board—General Administration to cover services of staff partially engaged on work relating to the Demobilization and Rehabilitation Committee.

E Travelling expenses of \$1,428.30 were paid to L. T. Morgan (including expenses paid from Wartime Information Board—General Administration and Wartime Information Board—Economic Stabilization Information Program).

Comparative Statement of Accounts Receivable

	March 31, 1945	March 31, 1944
Current Year	149 13	nil
Previous Years—Collectable	318 38	273 29
—Uncollectable	nil	nil
	<u>\$ 467 51</u>	<u>\$ 273 29</u>

PUBLIC ACCOUNTS

T

PUBLIC ARCHIVES

REVENUES AND EXPENDITURES

REVENUES AND EXPENDITURES		
1900	1901	1902
1903	1904	1905
1906	1907	1908
1909	1910	1911
1912	1913	1914
1915	1916	1917
1918	1919	1920
1921	1922	1923
1924	1925	1926
1927	1928	1929
1930	1931	1932
1933	1934	1935
1936	1937	1938
1939	1940	1941
1942	1943	1944
1945	1946	1947
1948	1949	1950
1951	1952	1953
1954	1955	1956
1957	1958	1959
1960	1961	1962
1963	1964	1965
1966	1967	1968
1969	1970	1971
1972	1973	1974
1975	1976	1977
1978	1979	1980
1981	1982	1983
1984	1985	1986
1987	1988	1989
1990	1991	1992
1993	1994	1995
1996	1997	1998
1999	2000	2001
2002	2003	2004
2005	2006	2007
2008	2009	2010
2011	2012	2013
2014	2015	2016
2017	2018	2019
2020	2021	2022
2023	2024	2025
2026	2027	2028
2029	2030	2031
2032	2033	2034
2035	2036	2037
2038	2039	2040
2041	2042	2043
2044	2045	2046
2047	2048	2049
2050	2051	2052
2053	2054	2055
2056	2057	2058
2059	2060	2061
2062	2063	2064
2065	2066	2067
2068	2069	2070
2071	2072	2073
2074	2075	2076
2077	2078	2079
2080	2081	2082
2083	2084	2085
2086	2087	2088
2089	2090	2091
2092	2093	2094
2095	2096	2097
2098	2099	2100

PUBLIC ARCHIVES

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	\$ 123,557 62	Ordinary	\$ 12 83

REVENUES

Comparative Summary

	1944-45	1943-44
Ordinary Revenue—		
Miscellaneous:		
Refunds of Purchase Tax on Supplies purchased by High Commissioner's Office	\$ 12 83	

Certified correct.

G. LANCTOT,
Dominion Archivist.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
251) General Administration and Technical Services.....		135,021 17	123,557 62	123,334 82
542) <i>Expenditures: from appropriations not required for 1944-45.....</i>				400 00
	Total Ordinary.....	\$ 135,021 17	\$ 123,557 62	\$ 123,734 82

Vote 251 (and Vote 542, Supplementary Estimates) General Administration and Technical Services

	Estimates	Allotments	Expenditures
Salaries	116,946 17	116,946 17	106,107 71
Cost of Living Bonus and Other Pay-list Items.....	7,655 00	7,655 00	7,170 31
A Printing and Stationery.....	5,000 00	5,200 00	5,192 94
B Travelling Expenses	1,000 00	800 00	733 31
Purchase and Copying of books, papers, manuscripts, maps, etc.	1,500 00	2,000 00	1,976 48
C Sundries	2,320 00	1,820 00	1,776 87
War Risk Insurance.....	600 00	600 00	600 00
	\$ 135,021 17	\$ 135,021 17	\$ 123,557 62

As of March 31, 1945, there were 50 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates do not include cost of living bonus. Date of separation is shown in parenthesis: G. Lanctot, Dominion Archivist, \$8,000; G. W. Bailey, \$2,520; A. Beaulieu, \$2,520; J. C. O. Bertrand, \$2,520; L. Brault, \$3,000; P. Brunet, \$3,720; C. J. Dewar, \$2,520; N. Fee, \$4,380; D. G. Godfrey, \$3,000; G. T. Hamilton, \$3,180 (Apr. 18); J. F. Kenney, \$4,440; M. Kinnear, \$2,520; R. LaRoque, \$3,000; S. Marion, \$3,960; J. S. Patrick, \$2,520; N. Storey, \$2,640; F. W. Thompson, \$2,400; H. Wooding, \$2,400.

A Payments were made to the Department of Public Printing and Stationery.

B G. Lanctot received \$635 for travelling expenses.

C Payments from this allotment included interim compensation to employees for clothing, property or effects lost or abandoned because of enemy occupation of France, totalling \$820 distributed as follows: Victor E. Beique, \$300; Marcel Dugas, \$180; Robert LaRoque, \$160; Simone Routier, \$180. These payments were approved by P. C. 6/1450 of February 24, 1942.

WAR

War Allotments and Expenditures

	Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
Non-Current Allotment				\$ 3,460 00

The details of this Allotment will be found in Public Accounts of previous years.

DEPARTMENT OF PUBLIC PRINTING
AND STATIONERY
PUBLIC ACCOUNTS

PART II

U

DEPARTMENT OF PUBLIC PRINTING
AND STATIONERY

REVENUES

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF PUBLIC PRINTING AND STATIONERY

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	\$ 232,299 03	Ordinary	\$ 180,142 39

Receipts and Disbursements—Open Accounts

[2] Departmental Working Capital		[12] Deferred Credits	(Dr.) \$ 102 00
Advances	(Cr.) \$ 355,354 39		

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page U-5.

REVENUES

Comparative Summary

	1944-45	1943-44
Ordinary Revenue—		
A Proceeds from Sales.....	180,111 72	178,167 73
B Refunds of Expenditure.....	30 67	96 40
Total Ordinary.....	\$ 180,142 39	\$ 178,264 13

Details

Ordinary Revenue—		
A Proceeds from Sales:		
Canada Gazette—Subscriptions, copies and advertising	36,318 38	36,584 86
Sale of Publications:		
Parliament and Departments	24,325 39	21,926 97
General public	76,592 07	77,087 61
Waste paper contract	25,000 00	38,000 00
The sale of waste paper in 1944-45 was made to Betcherman Iron and Metal Co., Ltd., Ottawa, under an annual contract approved by the Governor in Council.		
Sale of discarded equipment, etc.	340 06	2,378 66
Surplus on operation of Printing Branch	17,535 82	2,189 63
	180,111 72	178,167 73
B Refunds of Previous Years' Expenditures	30 67	96 40
Total Ordinary	\$ 180,142 39	\$ 178,264 13

Certified correct,

EDMOND CLOUTIER,
King's Printer.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
U-3	252	Departmental Administration.....	40,611 00	36,152 26	38,977 90
U-3	253	Printing, Binding and Distributing the Annual Statutes.....	8,500 00	8,471 12	11,532 60
U-3	254 } 452 }	Canada Gazette.....	42,828 00	42,151 39	42,582 88
U-4	255	Plant Equipment and Replacements.....	20,000 00	19,831 21	19,921 79
U-4	256	Distribution of Official Documents.....	48,636 00	48,446 18	51,088 49
U-4	257 } 453 }	Printing and Binding Official Publications for sale and distribution to Departments and the Public.....	75,000 00	74,960 19	67,997 89
SUPERANNUATION AND RETIREMENT BENEFITS					
U-4	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	2,286 68	2,286 68	2,660 01
		Total Ordinary.....	\$ 237,861 68	\$ 232,299 03	\$ 234,761 56

Vote 252 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	29,885 00	29,885 00	27,074 55
Cost of Living Bonus and Other Pay-list Items	976 00	976 00	866 09
Travelling Expenses	1,000 00	500 00	429 78
Printing and Stationery	7,250 00	7,050 00	5,601 81
Sundries	1,500 00	2,200 00	2,180 03
	\$ 40,611 00	\$ 40,611 00	\$ 36,152 26

As of March 31, 1945, there were 7 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employee in receipt of war duties supplement is indicated by an asterisk. E. Cloutier, King's Printer and Controller of Stationery, \$8,000; F. G. Bronskill, \$4,620; *Y. Fortin, \$2,640; G. Randall, \$3,000.

Vote 253 Printing, Binding and Distributing the Annual Statutes..... 8,500 00
Expenditures \$ 8,471 12

The expenditures were incurred for printing, binding and distributing copies of Acts of Parliament: 4th session, 1943, (Balance of charge) English 4,400, \$1,025.56, French 650, \$367.06; 5th session, 1944, (Progress payment) English 4,400, \$5,651.42, and Public Acts, session 1944, English 2,500, \$1,119.06, French 450, \$308.02.

Vote 254 (and Vote 452, Further Supplementary Estimates) Canada Gazette

	Estimates	Allotments	Expenditures
Salaries	5,130 00	5,130 00	5,130 00
Cost of Living Bonus and other Pay-list Items	118 00	118 00	117 18
A Printing and Binding	37,580 00	37,580 00	36,904 21
	\$ 42,828 00	\$ 42,828 00	\$ 42,151 39

As of March 31, 1945, there were 2 salaried employees being paid from this account. J. L. A. Boyer was receiving a salary at an annual rate of \$3,000 on that date.

A The work of printing and binding the *Canada Gazette* was executed by the Printing Branch of the Department.

Vote 255 Plant Equipment and Replacements

	Estimates	Allotments	Expenditures
Equipment and Supplies	18,200 00	19,800 00	19,660 52
Freight, Duty, etc.	1,800 00	200 00	170 69
	<u>\$ 20,000 00</u>	<u>\$ 20,000 00</u>	<u>\$ 19,831 21</u>

This amount was provided for the maintenance of the printing plant and equipment in the Printing Bureau.

Vote 256 Distribution of Official Documents

	Estimates	Allotments	Expenditures
Salaries	32,310 00	32,660 00	32,655 53
Cost of Living Bonus and other Pay-list Items	4,956 00	4,816 00	4,810 56
Delivery and mechanical supplies and Char Service	1,500 00	1,950 00	1,938 26
Printing and Stationery	3,600 00	3,600 00	3,453 77
Mechanical and Shipping Services	5,070 00	4,010 00	4,000 76
Sundries	1,200 00	1,600 00	1,587 30
	<u>\$ 48,636 00</u>	<u>\$ 48,636 00</u>	<u>\$ 48,446 18</u>

This amount was provided to cover the costs of distribution of the official publications of Parliament and the Government Departments as authorized by the Public Printing and Stationery Act.

As of March 31, 1945, there were 25 salaried employees being paid from this account. E. J. Larochelle was receiving a salary at an annual rate of \$2,520 inclusive of war duties supplement but exclusive of cost of living bonus on that date.

Vote 257 (and Vote 453, Further Supplementary Estimates) Printing and Binding Official Publications for sale and distribution to Departments and the Public

	Estimates	Allotments	Expenditures
Printing, etc., for free distribution	9,409 00	5,253 00	5,250 62
Printing, etc., for sale	65,591 00	69,747 00	69,709 57
	<u>\$ 75,000 00</u>	<u>\$ 75,000 00</u>	<u>\$ 74,960 19</u>

The printing and binding of the various publications was done by the Printing Branch of the Department, under the authority of the Public Printing and Stationery Act. The publications are stocked in the Printing Bureau for distribution and sale.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 2,286 68

Comparative Statement of Accounts Receivable

	March 31, 1945	March 31, 1944
Current Year	1,346 36	1,300 46
Previous Years—Collectable	551 09	325 29
—Uncollectable	8,562 64	8,562 64
	<u>\$ 10,460 09*</u>	<u>\$ 10,188 39</u>

* Exclusive of accounts referred to in the Open Accounts.

OPEN ACCOUNTS

[2] Departmental Working Capital Advances

	Dr. Balance Apr. 1, 1944	Receipts	Disbursements	Dr. Balance Mar. 31, 1945
King's Printer's Advance—Printing	2,072,835 99	8,380,712 59	8,094,013 45	1,786,136 85
King's Printer's Advance—Stationery	506,043 22	5,328,253 43	5,259,598 18	437,387 97
	<u>\$2,578,879 21</u>	<u>\$13,708,966 02</u>	<u>\$13,353,611 63</u>	<u>\$2,223,524 82</u>

The Public Printing and Stationery Act, c. 162, R.S., as amended by c. 5, 1928, authorizes advances from Consolidated Revenue Fund to the King's Printer, not exceeding \$700,000, "to enable him to purchase material for the execution of orders given or requisitions made under the provisions of the Act, and to pay the wages of workmen engaged in the execution of such orders or requisitions". All moneys collected from the Public Service are treated as repayments.

In order to enable the provisions of the Act to be carried out and the expenses of orders attributable to war activities to be met, P.C. 124/7590 of October 1, 1943 authorized that, in addition to the statutory advance, a further amount of \$1,300,000 be made available under authority of the War Measures Act, c. 206, R.S., and the War Appropriation Act, 1943.

It is the practice of the King's Printer to add a percentage to the cost of the Stationery purchased to offset the cost of operation and this charge is absorbed by the various departments in their purchases; in the Printing Branch the charge for work done is made on a unit price basis for the various classes of work executed. The cost of light, heat, power, telephone services, etc., paid by the Department of Public Works, is not taken into account.

From the closing balance of \$2,223,524.82 shown above must be deducted the sum of \$1,132,299.54 representing amounts due the King's Printer by other departments and other Governments at the close of the fiscal year, and which are allowed as deductions under Section 38 (as amended) of the Act in determining net advances outstanding.

The following is a statement of the operations for the year as shown in the King's Printer's Advance Account:

PRINTING BRANCH				
Work executed for departments and other governments	8,512,683 39			
Sundry sales	4 05			
				<u>8,512,687 44</u>
Cost of Goods sold:				
Inventory April 1, 1944	1,339,975 21			
*Salaries, \$249,122.68; wages of prevailing rates staff, \$1,109,038.21	1,358,160 89			
*Paper, printing material, etc.	2,185,477 09			
*Printing, binding, lithographing, etc., done outside the Department	4,477,084 11			
Office printing, stationery and other expenditures	55,755 54			
			<u>9,416,452 84</u>	
Less: Inventory March 31, 1945	921,301 22			
				<u>8,495,151 62</u>
Excess of Revenues over Expenditures (transferred to Ordinary Revenue)				<u>\$ 17,535 82</u>

STATIONERY BRANCH				
Stationery sold to departments and other governments				5,332,265 16
Cost of goods sold:				
Inventory April 1, 1944	166,610 60			
*Salaries, \$136,405.57; wages of prevailing rates staff, \$9,274.70	145,680 27			
*Materials and supplies	5,100,039 53			
Office printing, stationery and other expenditures	13,878 38			
			<u>5,426,208 78</u>	
Less: Inventory March 31, 1945	165,098 87			
				<u>5,261,109 91</u>

Excess of Revenues over Expenditures	\$ 71,155 25
Excess of Expenditures over Revenues, 1943-44, brought forward	75,980 44
Deduct: Excess of Revenues over Expenditures, 1944-45	71,155 25
Net Excess of Expenditures over Revenues, carried forward	\$ 4,825 19

* Certain details of these items are shown at the end of this section.

Certified correct.

EDMOND CLOUTIER,
King's Printer.

The stock of stationery, printing materials and supplies in store, was checked, under my direction, with the quantities purchased and supplied, as required by Section 35 (2) of the Public Printing and Stationery Act, Chap. 162, R.S., 1927.

WATSON SELLAR,
Auditor General.

At the close of the year, accounts totalling \$1,132,299.54, of which \$864,835.63 was for printing and \$267,463.91 for stationery, were due the King's Printer as follows: Agriculture, \$1,728.34; Canadian Broadcasting Corporation, \$1; Canadian Mutual Aid Board, \$596.34; External Affairs, \$140.62; House of Commons, \$30,668.97; Justice, \$810.83; Labour, \$275.05; Library of Parliament, \$2.70; Mines and Resources, \$451.97; Munitions and Supply, \$73,518.63; National Defence—Army Services, \$1,409.03, Naval Services, \$539,741.73, Air Services, \$449.96; National Film Board, \$34,530.95; National Gallery of Canada, \$9.07; National Health and Welfare, \$23,450.29; National Research Council, \$11,620.33; National Revenue, \$270,675.82; National War Services, \$586.04; Post Office, \$515.38; Public Printing and Stationery, \$2,443.30; Public Works, \$5,673.87; Secretary of State, \$1,060.01; Trade and Commerce, \$1.98; Wartime Prices and Trade Board, \$131,822.35; Australian Air Liaison Office, \$2.56; United Kingdom Air Liaison Mission, \$100.92 and United Kingdom Payments Office, \$11.50.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
Pay-list Deductions—				
Public Printing and Stationery	\$ 165 00	\$ 57,773 60	\$ 57,875 60	\$ 63 00

Deductions for Victory Loan Bonds and War Savings Certificates from the salaries of certain employees not paid by Central Pay Office, are credited to this account pending transmittal to the department or agency concerned.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
Unclaimed Cheques Suspense—				
Public Printing and Stationery	\$ 25 50			\$ 25 50

All cheques, except those drawn against Open Accounts which remain undelivered six months subsequent to the date of their issue are credited to this account.

Details of King's Printer's Advance Account

As of March 31, 1945, there were 227 salaried employees being paid from this account, prevailing rates staff not included. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates include war duties supplements where applicable, but do not include cost of living bonus. Dates of separation are shown in parentheses and employee in receipt of war duties supplement is indicated by an asterisk:

Salary rate	Salary rate	Salary rate
Baldwin, C. J. \$3,120 00	Desrosiers, J. E. 2,880 00	Latendresse, J. P. E. .. 2,700 00
Bambrick, E. F. 2,520 00	Driscoll, J. W. 4,020 00	Mahoney, J. M. 3,840 00
Bolger, J. J. 2,400 00	Evraire, J. E. A. 2,400 00	Manary, W. 3,000 00
Byrne, J. H. 3,360 00	Farrell, F. M. 2,880 00	Parker, T. A. 2,700 00
Byron, F. W. 2,700 00	Gay, P. A. 4,920 00	Pelton, L. A. 3,120 00
Cairncross, J. 2,700 00	Hamilton, W. 2,880 00	Pooler, F. W. (Nov. 22) 3,120 00
*Catellier, J. P. L. 2,820 00	Hewton, F. A. 2,700 00	Quirouette, J. L. A. 2,700 00
Charette, O. 2,700 00	Jobin, I. 2,700 00	Reny, D. A. (Dec. 2) .. 2,700 00
Cowtan, A. C. 2,760 00	Keane, M. E. 3,000 00	Rothwell, B. E. 2,700 00
Currie, R. W. H. 3,120 00	Lacoste, A. 2,520 00	
†Degagnie, J. A. 2,700 00	Lamb, G. F. 3,000 00	

† This employee was paid in addition to his salary a special allowance of \$305.49 for supervision of staff on night shift.

Paper, printing material, etc., purchased for the Printing Branch, amounted to \$2,185,477.09. Suppliers receiving \$5,000 or more: Alliance Paper Mills, Ltd., Merriton, \$65,928.18; Barber-Ellis of Canada, Ltd., Toronto, \$83,932.87; J. R. Booth, Ltd., Ottawa, \$142,415.86; L. P. Bouvier Co., Ltd., Toronto, \$5,313.19; Brown Brothers, Ltd., Toronto, \$27,387.91; Canada Envelope Co., Ltd., Montreal, \$29,093.40; Canada Paper Co., Montreal, \$65,715.91; Canadian International Paper Co., Ltd., Montreal, \$7,766.20; Comptoir National Enrg., Montreal, \$35,775.41; Copeland-Chatterton, Ltd., Brampton, \$6,942.10; W. V. Dawson, Ltd., Montreal, \$48,322.94; Dennison Manufacturing Co. of Canada, Ltd., Drummondville, \$18,455.28; Dominion Envelope Co., Ltd., Toronto, \$21,765.85; Don Valley Paper Co., Ltd., Toronto, \$72,978.90; E. B. Eddy Co., Ltd., Hull, \$171,874.94; W. J. Gage & Co., Ltd., Toronto, \$78,082.79; Globe Envelopes, Ltd., Toronto, \$124,007.77; Gummed Papers, Ltd., Brampton, \$17,953.72; Keuffel & Esser Co., Ltd., Montreal, \$5,885.33; A. Kimball, Ltd., Toronto, \$12,268.94; Litho-Print, Ltd., Toronto, \$21,903.12; MacDonell & Conyers, Ltd., Ottawa, \$11,771.86; George La Monte & Sons, Ltd., Toronto, \$8,030.24; Ottawa Paper Box Co., Ltd., Ottawa, \$5,080.78; Provincial Paper Co., Ltd., Toronto, \$180,702.69; Rolland Paper Co., Ltd., Montreal, \$341,006.34; St. Maurice Valley Paper Co., Ltd., Montreal, \$45,241.17; Howard Smith Paper Mills, Ltd., Montreal, \$352,070.33; Southam Press, Montreal, Ltd., Montreal, \$9,419.32; George M. Stewart Reg'd., Montreal, \$5,074.41; Whyte-Hooke Paper Co., Ltd., Toronto, \$27,147.15.

Printing, binding, lithographing, etc., done outside the Printing Bureau amounted to \$4,477,084.11. Suppliers receiving \$5,000 or more: L'Action Sociale, Ltée, Quebec, \$7,059.15; Acton Press, Ltd., Toronto, \$29,245.23; Alger Press, Ltd., Oshawa, \$25,046.46; Arthurs-Jones, Ltd., Toronto, \$19,745.58; Ashton-Potter, Ltd., Toronto, \$14,520.25; Atlas Press, Ltd., Montreal, \$14,115.60; Benallack Lithographing & Printing Co., Ltd., Montreal, \$43,652.08; Birt Printing Co., Ltd., Winnipeg, \$6,345.55; Bomac Electrotpe Co., Ltd., Ottawa, \$49,719.75; Brigdens, Ltd., Toronto, \$56,441.42; British American Bank Note Co., Ltd., Ottawa, \$5,606.35; Bryant Press, Ltd., Toronto, \$30,364.25; Burt Business Forms, Ltd., Toronto, \$120,700.74; Business Systems, Ltd., Toronto, \$92,489.82; Canadian Bank Note Co., Ltd., Ottawa, \$562,251.50; Canadian Geographical Society, Ottawa, \$7,700.78; Canadian Gravure, Ltd., Toronto, \$39,277.09; Canadian Nashua Paper Co., Ltd., Peterborough, \$61,328.23; Canadian Printing & Lithographing Co., Ltd., Montreal, \$12,841.38; Charrier & Dugal, Ltée, Quebec, \$14,062.05; Clarke & Stuart Co., Ltd., Vancouver, \$5,529.77; Clen-Mathers Press, Montreal, \$27,606.03; Comptoir National Enrg., Montreal, \$10,107.20; Consolidated Lithograph Manufacturing Co., Montreal, \$37,390.34; Copeland-Chatterton, Ltd., Brampton, \$20,875.24; Copp-Clark Co., Ltd., Toronto, \$25,586.89; Crain Printers, Ltd., Ottawa, \$453,911.50; Curtis Co., Ltd., Windsor, \$31,944.77; Dadson-Merrill Press, Ltd., Ottawa, \$30,496.82; Davis & Henderson, Ltd., Toronto, \$8,484.65; Davis-Lisson, Ltd., Hamilton, \$12,683.12; Pierre Des Marais, Montreal, \$6,642.41; Dominion Loose Leaf Co., Ltd., Ottawa, \$40,593.60; Drapeau-Hebert, Ltd., Montreal, \$6,380.03; Le Droit, Ottawa, \$29,584.09; Espie Printing Co., Ltd., Toronto, \$9,064.13; Federated Press, Ltd., Montreal, \$391,359.96; Gazette Printing Co., Ltd., Montreal, \$33,779.16; Gilliams Service Incorporated, New York, \$28,411.67; Herald Press, Ltd., Montreal, \$126,100.30; Howell Lithographic Co., Ltd., Hamilton, \$38,271.50; Hutchings & Patrick, Ltd., Ottawa, \$14,360.70; Imperial Typewriters of Canada, Ltd., Ottawa, \$5,098.08; International Business Machines Co., Ltd., Toronto, \$12,804.89; Lawson Lithographing Co., Ltd., Montreal, \$11,602.05; Legge Press (Canada), Ltd., Ottawa, \$19,371.37; La Lithographie du St. Laurent, Ltée, Montreal, \$54,433.52; Litho-Print, Ltd., Toronto, \$39,086.70; London Printing & Lithographing Co., Ltd., London, \$9,645.64; John Lovell & Son, Ltd., Montreal, \$41,847.60; Lowe-Martin Co., Ltd., Ottawa, \$20,153.39; MacMillan Office Appliance Co., Westboro, \$22,319.81; Les Editions Marquis, Ltée, Montmagny, \$8,130.35; McCaskey Systems, Ltd., Galt, \$5,968.52; R. G. McLean, Ltd., Toronto, \$26,949.25; Mercury Press, Ltd., Montreal, \$80,931.49; Metcalfe-Robinson Printing Service, Montreal, \$15,873.10; Might Directories, Ltd., Montreal, \$9,257.23; Miller Lithographic Co., Ltd., \$7,913.99; Miln-Bingham Print Craft, Ltd., Toronto, \$7,614.17; Montreal Electrotypers & Engravers, Montreal, \$10,669.98; Montreal Lithographing Co., Ltd., Montreal, \$16,639.34; Moore Business Forms, Ltd., Toronto, \$50,814.14; Mortimer Co., Ltd., Ottawa, \$118,589.14; Mutual Press, Ltd., Ottawa, \$11,366.26; National Printers, Ltd., Ottawa, \$27,671.27; La Cie de Publications "Le Nouvelliste", Ltée, Montreal, \$7,508.72; Offset Print & Litho, Ltd., Toronto, \$16,013.04; Ottawa Photo Engraving Co., Ltd., Ottawa, \$6,551.99; La Patrie Publishing Co., Ltd., Montreal, \$115,085.12; Photo Engravers & Electrotypers, Ltd., Toronto, \$13,206.51; Le Progres de Hull, Ltée, Hull, \$8,322.48; Provincial Printing Reg'd., Montreal, \$5,751.16; Rapid

Grip & Batten, Ltd., Montreal, \$20,498.35; Reid Press, Ltd., Hamilton, \$7,503.04; Richardson Bond & Wright, Ltd., Owen Sound, \$169,912.72; E. S. & A. Robinson, Canada, Ltd., Toronto, \$7,114.18; Rolph-Clark-Stone, Ltd., Toronto, \$151,416.60; Ronalds Co., Ltd., Montreal, \$36,320.18; Rous & Mann, Ltd., Toronto, \$6,049.37; Runge Press, Ltd., Ottawa, \$50,544.14; Ryerson Press, Ltd., Toronto, \$21,265.12; Sampson-Matthews, Ltd., Toronto, \$41,104.85; Saturday Night Press, Toronto, \$35,036.68; Le Soleil, Ltée., Quebec, \$34,508.71; Southam Press, Montreal, Ltd., Montreal, \$53,684.01; Southam Press, Toronto, Ltd., Toronto, \$17,998.51; W. J. Stewart, Ltd., Toronto, \$13,835.32; Stovel Co., Ltd., Winnipeg, \$11,105.89; Telford & Craddock, Ltd., Toronto, \$12,742.81; Therien Frères, Ltée., Montreal, \$12,688.14; Tremblay & Dion, Ltée., Quebec, \$16,679.12; La Tribune, Ltée., Sherbrooke, \$17,658.13; Upton Co., Ltd., Montreal, \$8,518.23; Villemaire Bros., Ltd., Montreal, \$22,122.45; Windsor Daily Star, Windsor, \$6,899.83; Woodward Press Inc., Montreal, \$3,342.07; E. A. Wray, Montreal, \$5,608.76.

Materials and supplies purchased for the Stationery Branch amounted to \$5,100,039.53. Suppliers, receiving \$5,000 or more: Acme Carbon & Ribbon Co., Ltd., Toronto, \$28,943.48; Acme Office Supplies, Ltd., Ottawa, \$59,809.07; Addressograph-Multigraph of Canada, Ltd., Toronto, \$186,475.93; Alliance Paper Mills, Ltd., Merriton, \$9,381.37; Anseo Co. of Canada, Ltd., Toronto, \$6,282.38; Librairie Beauchemin, Ltée., Montreal, \$11,672.92; Beauregard Press, Ltd., Ottawa, \$33,757.43; J. R. Booth, Ltd., Ottawa, \$14,855.67; W. E. Booth Co., Ltd., Toronto, \$6,511.29; Bostitch (Canada), Ltd., Montreal, \$54,890.55; Brown Brothers, Ltd., Toronto, \$121,295.05; Budge Carbon Paper Mfg. Co., Ltd., Montreal, \$47,276.28; Buell Typewriter Agencies, Halifax, \$5,707.41; Buntin Gillies & Co., Ltd., Hamilton, \$10,091.72; Burroughs Adding Machine of Canada, Ltd., \$66,652.33; Canada Carbon & Ribbon Co., Ltd., Toronto, \$39,661.96; Canada Paper Co., Ltd., Montreal, \$17,766.43; Canada Western Cordage Co., Ltd., Vancouver, \$6,121.62; Canadian Durex Abrasives, Ltd., Toronto, \$8,705.34; Canadian International Paper Co., Montreal, \$12,072.87; Canadian Kodak Sales, Ltd., Toronto, \$73,325.34; Capital Carbon & Ribbon Co., Ltd., Eastview, \$64,654.29; Hugh Carson Co., Ltd., Ottawa, \$8,946.60; Carter's Ink Co. of Canada, Ltd., Montreal, \$6,833.57; Clarke & Stuart Co., Ltd., Vancouver, \$15,780.91; Comptoir National Engr., Montreal, \$7,669.95; Continental Paper Products, Ltd., Ottawa, \$13,275.57; Cordage Distributors, Ltd., Montreal, \$6,986.61; Crain Printers, Ltd., Ottawa, \$13,927.86; Cutting, Ltd., Toronto, \$54,891.72; Richard De Boo, Ltd., Toronto, \$5,945; Derrett, Ltd., Toronto, \$22,930.42; Dictaphone Corporation, Ltd., Toronto, \$10,160.42; Ditto of Canada, Ltd., Toronto, \$87,112.74; Dixon Pencil Co., Ltd., Newmarket, \$47,813.56; Dominion Carbon & Stencil Supply Co., Winnipeg, \$9,746.05; Dominion Duplicators, Ltd., Toronto, \$64,259.99; Dominion Loose Leaf Co., Ltd., Ottawa, \$30,742.84; Dominion Paper Co., Ltd., Montreal, \$29,925.45; Don Valley Paper Co., Ltd., Toronto, \$14,245.95; Doon Twines, Ltd., Kitchener, \$51,660.63; Le Droit, Ottawa, \$7,193.82; V. J. Dunne & Co., Ottawa, \$10,002.64; Eagle Pencil Co. of Canada, Ltd., Toronto, \$70,274.70; E. B. Eddy Co., Ltd., Hull, \$131,268.51; Thomas A. Edison of Canada, Ltd., Toronto, \$5,032.11; Evans & Kert, Ltd., Ottawa, \$38,086.29; Eberhard Faber Pencil Co. of Canada, Ltd., Toronto, \$10,003.36; Federal Typewriter Co., Ltd., Ottawa, \$69,141.05; J. Ford & Company, Ltd., Portneuf Station, \$6,257.08; Friden Calculator Sales Agency, Ottawa, \$14,172.59; Lucien Frigon, Quebec, \$5,580.89; W. J. Gage & Co., Ltd., Toronto, \$20,352.66; D. Gestetner (Canada), Ltd., Ottawa, \$217,789.53; Ginn & Co., Ltd., Toronto, \$6,448.53; Gummed Papers, Ltd., Brampton, \$8,627.73; Hamilton Cotton Co., Ltd., Hamilton, \$5,356.70; J. M. Hill, Ottawa, \$40,527.54; Hudson Paper Co., Ltd., Winnipeg, \$5,036.50; Hutchings & Patrick, Ltd., Ottawa, \$5,294.28; Imperial Pin Co., Ltd., Montreal, \$6,789.98; Imperial Typewriters, Ltd., \$39,089.62; Instruments, Ltd., Ottawa, \$29,312.11; International Business Machines Co., Ltd., \$192,057.98; Keuffel & Esser Co., Ltd., Montreal, \$58,171.08; Lowe-Martin Co., Ltd., Ottawa, \$31,102.69; MacMillan Office Appliance Co., Westboro, \$49,588.56; Magill-Weinsheimer Co., Chicago, Ill., \$6,319.76; Marchand Calculators, Ltd., Toronto, \$10,939.94; Martlin & Lawrie, Ltd., Hamilton, \$5,754.68; Thomas E. Mason, Montreal, \$16,732.80; McFarlane, Son & Hodgson, Ltd., Montreal, \$14,478.61; A. Crombie McNeill & Co., Ottawa, \$15,367.10; Mimeograph Co., Ltd., Toronto, \$35,857.24; Mitchell & McGill, Toronto, \$5,772.50; Montreal Office Machines Co., Montreal, \$11,731.16; Office Specialty Manufacturing Co., Ltd., Newmarket, \$72,430.75; Ontario-Hughes-Owens Co., Ltd., Ottawa, \$102,870.41; Ottawa Paper Box Co., Ltd., Ottawa, \$9,802.67; Ottawa Typewriter Co., Ltd., Ottawa, \$38,211.87; Peerless Carbon & Ribbon Co., Ltd., Toronto, \$171,537.92; Perry Sales Co., Ltd., London, \$5,702.62; Photostat Corporation, Toronto, \$24,823.03; J. E. Poole Co., Toronto, \$23,776.46; H. H. Popham & Co., Ltd., Ottawa, \$22,370.86; Pritchard-Andrews Co. of Ottawa, Ltd., Ottawa, \$16,104.96; Provincial Paper Co., Ltd., Toronto, \$135,039.51; Queen Ribbon Manufacturing Co., Ltd., Toronto, \$5,244.75; J. Frank Raw Co., Ltd., Toronto, \$24,166.29; L. A. Reeves Ink Co., Toronto, \$11,067.80; Remington Rand, Ltd., \$158,334.72; Rolland Paper Co., Ltd., Montreal, \$338,200.29; Roneo Co. of Canada, Ltd., Toronto, \$77,881.42; Ryerson Press, Ltd., Toronto, \$8,828.70; Seeley Systems Corporation, Ltd., Toronto, \$31,987.93; Shipping Containers, Ltd., Montreal, \$5,168.43; Howard Smith Paper Mills, Ltd., Montreal, \$240,211.60; Snelling Paper Sales, Ltd., Ottawa, \$9,666.22; Southam Press, Montreal, Ltd., Montreal, \$30,650.77; Thorburn & Abbott, Ltd., Ottawa, \$51,431.07; Underwood Elliott Fisher, Ltd., \$151,165.28; John Underwood & Co., Ltd., Toronto, \$17,215.65; Venus Pencil Co., Ltd., Toronto, \$31,537.32; Visible Records, Ltd., Scarboro, \$12,728.31; J. C. Wilson, Ltd., Montreal, \$29,463.34; G. H. Wood & Co., Ltd., Toronto, \$7,856.79.

1944-45

PUBLIC ACCOUNTS

PART II

V

DEPARTMENT OF PUBLIC WORKS

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF PUBLIC WORKS

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary.....	13,168,726 28	Ordinary.....	937,845 49
War.....	6,500,141 71	Special Receipts.....	248,671 57
	<u>\$ 19,668,867 99</u>		<u>\$ 1,186,517 06</u>

Receipts and Disbursements—Open Accounts

[10] Deposit and Trust Accounts. (Dr.)	52,619 05
[13] Sundry Suspense Accounts.....	86 74
	<u>(Dr.)\$ 52,532 31</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page V-44.

REVENUES

Comparative Summary

	1944-45	1943-44
Ordinary Revenue—		
A Privileges, Licences and Permits.....	176,201 44	165,995 43
B Proceeds from Sales.....	79,545 75	94,480 76
C Services and Service Fees.....	651,810 68	641,713 35
Premium, Discount and Exchange.....	*	10
D Refunds of Expenditure.....	25,812 73	21,142 51
E Miscellaneous.....	4,474 89	28,364 75
Total Ordinary.....	937,845 49	951,696 90
Special Receipts—		
F Refunds of Previous Years' War Expenditures.....	248,671 57	455,815 00
Grand Total.....	<u>\$1,186,517 06</u>	<u>\$1,407,511 90</u>

* Included in Miscellaneous.

Details

Ordinary Revenue—

A Privileges, Licences and Permits:

Ferry privileges.....	479 00	
Rent from Kingston, Ont., dry dock.....	6,050 00	
Rents from public buildings and sites.....	155,030 70	
Rents from sundry telegraph lines and offices.....	144 00	
Rents from sundry works, water lots, etc.....	14,497 74	
		176,201 44

B Proceeds from Sales:

Sales of movables, furniture, fittings, lumber, scrap, etc.—

Materials which the Department took over at the closing out of the contract for Charlottetown railway wharf were sold to J. P. Porter & Sons, Ltd., for \$21,835.23; sundries, \$7,410.52.....	29,245 75	
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Sales of real estate—

Powell River Co. purchased the departmental wharf at Powell River, B.C., for \$50,000; sundries, \$300.....	50,300 00	
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79,545 75

C Services and Service Fees:

Commission from telephone booths in public buildings.....	12,279 98	
Earnings of floating plant.....	25,678 00	

Earnings of dry docks, etc.:

Champlain dry dock, Lauzon, Que.....	87,593 00	
Lorne dry dock, Lauzon, Que.....	44,247 49	
Repair slip, Selkirk, Man.....	1,709 10	
New dry dock, Esquimalt, B.C.....	169,597 99	

Earnings of telegraph and telephone lines—

Bay of Fundy.....	2,219 06	
Cape Breton.....	10,160 76	
Escuminac.....	2,034 14	
Magdalen Islands.....	3,796 17	
Maniwaki-St. Therese de Gatineau.....	177 90	
Quebec District.....	42,149 02	
Killarney.....	367 50	
Peelee Island.....	487 41	
Saskatchewan-Alberta.....	58,815 87	
Vancouver Island.....	75,655 17	
Yukon and B.C. Northern.....	97,822 00	
Water rates collections, William Head, B.C., pipe-line.....	1,870 73	
Work done by Photographic Branch.....	14,517 91	
Sundries.....	631 48	

651,810 68

25,812 73

D Refunds of Previous Years' Expenditures.....

E Miscellaneous:

Damages to Government Property.....	4,446 77	
Sundry receipts.....	28 12	

4,474 89

Total Ordinary.....

937,845 49

Special Receipts—

F Refunds of Previous Years' War Expenditures:

Refund from the United Kingdom Payments Office for furniture and services from April 1, 1943, to March 31, 1944, \$232,674.13; refund from the Imperial Realty Co., Ltd. (in liquidation) for heating Roxborough Apartments and Cottage Annex from October 1, 1943, to March 31, 1944, \$7,120.37; sundries, \$8,877.07...

248,671 57

Grand Total.....

\$1,186,517 06

Certified correct.

E. P. MURPHY,

Deputy Minister.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
V-8	Stat.	Salary of Minister, Salaries Act, c. 182, R.S...	10,000 00	10,000 00	10,000 00
V-8	Stat.	Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
V-8	258	Departmental Administration.....	191,595 00	185,989 50	183,787 85
CHIEF ARCHITECT'S BRANCH					
V-9	259)	Branch Administration.....	214,236 54	214,236 54	209,389 14
	314)				
V-9	260)	Ottawa—Maintenance and Operation of Dominion Public Buildings and Grounds, including rents, repairs, furniture, heating, etc.....	2,972,941 75	2,642,928 86	2,688,842 17
	317)				
V-12	261)	Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa, including rents, repairs, furniture, heating, etc.....	4,051,388 73	3,893,728 36	3,768,308 60
	454)				
	317)				
Construction, Repairs and Improvements of Public Buildings					
V-16	543	London, England—Purchase of Royal College of Physicians Building.....	900,000 00		
Maritime Provinces Generally					
V-16	262)	Dominion Public Buildings—Improvements and repairs.....	75,000 00	66,884 38	63,134 52
	545)				
Nova Scotia					
V-16	544	Canso Public Building—Reconstruction.....	48,000 00	67 27	
		Halifax Federal Building—Caulking and pointing masonry and repairs to roof.....	21,000 00	6,100 50	
		Halifax Customs Building—Alterations and Elevator.....	15,000 00	63 30	
		Sydney Public Building—Improvements, Alterations and Repairs.....	10,000 00	9,438 50	
Quebec					
V-16	263)	Dominion Public Buildings—Improvements and repairs.....	170,000 00	164,828 59	119,839 29
	546)				
V-17	546	Gaspé Public Building—Addition, renovation and retaining wall.....	6,500 00	3,833 50	
V-17	263	Quebec Citadel, Governor General's Quarters—Improvements, repairs and alterations.....	15,000 00	14,603 43	
Ontario					
V-17	264)	Dominion Public Buildings—Improvements and repairs.....	170,000 00	152,898 03	115,786 98
	547)				
V-18	547	London Public Building—Caulking and pointing masonry.....	15,000 00		
V-17	547	Ottawa—Central Experimental Farm—Water tank and pump house, etc.....	60,000 00	36,249 73	
V-17	264	Ottawa—Central Heating Plant for Department of Mines and Resources Buildings on Booth Street. (Revote \$95,000).....	145,000 00	127,226 91	5,280 61
V-17	264)	Ottawa—Hydrogenation Laboratory for Department of Mines and Resources.....	275,000 00	22,502 15	
	547)				
V-17	264	Ottawa—Postal Terminal—Addition (Revote).....	75,000 00	46,346 59	38,545 58
V-17	547	Ottawa—Printing Bureau—Improvements to lighting.....	22,000 00	8,766 58	
V-17	264	Ottawa—West Block—Renewal of heating system.....	30,000 00	22,093 93	
V-18		Toronto Postal Station "A"—Painting.....	25,000 00	18,462 91	
Manitoba					
V-18	265)	Dominion Public Buildings—Improvements and repairs.....	40,000 00	31,342 21	29,467 92
	548)				

DEPARTMENT OF PUBLIC WORKS

V-5

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
CHIEF ARCHITECT'S BRANCH— <i>Concluded</i>					
<i>Saskatchewan</i>					
V-18	266 } 549 }	Dominion Public Buildings—Improvements and repairs	40,000 00	36,954 04	24,602 36
<i>Alberta</i>					
V-19	267 } 550 }	Dominion Public Buildings—Improvements and repairs	30,000 00	19,476 56	13,186 40
V-19	550	Edmonton—Postal Terminal	150,000 00		
<i>British Columbia</i>					
V-19	268 } 551 }	Dominion Public Buildings—Improvements and repairs	65,000 00	55,593 10	43,692 14
<i>Generally</i>					
V-19	269	Dominion Immigration Buildings—Repairs, Improvements, etc.	35,000 00	32,320 07	27,468 37
V-19	270	Dominion Quarantine Stations—Maintenance and repairs	15,000 00	3,104 92	11,362 28
V-19	271	Experimental Farms and Science Laboratories—Replacements, repairs and improvements to buildings	100,000 00	96,566 85	88,003 90
V-20	272	Flags for Dominion Buildings	8,000 00	7,412 64	8,147 20
V-20	273	Public Buildings Generally—Repairs, alterations, fittings and improvements	125,000 00	98,211 42	89,404 48
V-20	274	Veterans' Hospitals—Repairs, improvements and alterations	60,000 00	59,564 83	51,937 07
CHIEF ENGINEER'S BRANCH					
V-20	275	Branch Administration	201,030 00	179,009 84	176,905 68
V-21	276	Engineering, including salaries of Engineers, Clerks, etc.	485,600 00	466,061 73	443,966 28
<i>Dredging</i>					
V-22	277	General Superintendence	9,717 00	8,714 46	9,112 26
V-22	278	Maritime Provinces	294,090 00	249,345 71	184,737 57
V-23	279	Ontario and Quebec	282,215 00	277,240 21	267,383 59
V-24	280	Manitoba, Saskatchewan and Alberta	57,095 00	53,249 30	54,782 17
V-24	281 } 552 }	British Columbia and Yukon	246,720 00	237,399 99	208,096 59
<i>Maintenance and Operation of Graving Docks, Locks and Dams, etc.</i>					
V-24	282	Champlain Graving Dock	64,754 00	59,272 20	51,668 39
V-25	283 } 314 }	Esquimalt Graving Dock	112,049 77	112,049 77	99,256 95
V-25	284	Lorne Graving Dock	38,884 00	36,247 97	37,672 91
V-25	285	Selkirk—Repair Slip	9,734 00	4,664 13	3,160 54
V-25	286 } 553 }	Locks and Dams	69,189 00	56,876 44	60,455 34
V-26	287 } 314 }	Snagboats	50,580 10	50,580 10	44,418 28
<i>Maintenance and Operation of Roads and Bridges</i>					
V-26	288 } 554 }	Burlington Channel Bridge	25,461 00	21,730 03	14,467 64
V-27	289 } 555 }	Kingston, LaSalle Causeway	27,400 00	19,583 73	13,301 95
V-27	290	New Westminster Bridge	49,635 00		
V-27	291 } 556 }	Generally	32,025 00	23,612 48	21,799 50
<i>Dry Dock Subsidies c. 191, R.S.</i>					
V-27	Stat.	Burrard Dry Dock (North Vancouver)	112,500 00	112,500 00	112,500 00
V-27	Stat.	Montreal Floating Dock	105,000 00	105,000 00	105,000 00
V-27	Stat.	Saint John Dry Dock	247,500 00	247,500 00	247,500 00

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
CHIEF ENGINEER'S BRANCH—Continued					
Construction, Repairs and Improvements—					
Harbours and Rivers					
<i>Nova Scotia</i>					
V-28	557	Canso—Wharf repairs (Revote \$13,800).....	18,000 00	16,832 46	12,160 27
V-28	557	Digby—Additional fire protection for piers and sheds.....	10,800 00	4,258 64	
V-28	292	Digby—Repairs to piers.....	18,400 00	15,903 22	
V-28	557	Dingwall—Dredging.....	104,735 16	104,735 16	
	314				
V-28	292	Freeport (Fish Point)—Repairs to breakwater- wharf.....	16,900 00	15,522 99	
V-28	557	L'Archevêque—Breakwater extension.....	12,000 00	69 00	
V-28	557	Meteghan—Breakwater repairs.....	17,000 00	9,402 21	
V-28	292	Mulgrave—To take over and reconstruct portion of Railway Wharf—The Canadian National Railways having contributed \$87,000 (Revote \$71,100).....	85,000 00	70,031 63	72,220 37
V-28	292	New Harbour—Breakwater repairs (Revote \$5,600).....	18,100 00	17,493 07	14,766 83
V-28	292	Parrsboro Beach—Breakwater repairs and ex- tension.....	20,500 00	20,045 39	15,326 68
V-28	557	Spencer's Island—Wharf repairs.....	25,600 00	108 91	
V-28	292	Harbours and Rivers Generally—For main- tenance of services, no new works to be un- dertaken.....	329,140 00	286,591 42	204,924 16
	317				
<i>Prince Edward Island</i>					
V-29	558	Georgetown—Strengthening Railway Wharf...	8,000 00	3,431 61	
V-29	558	Red Head—Wharf extension and breakwater..	6,000 00	3,106 06	
V-29	293	Summerside—Repairs to railway wharf.....	16,800 00	13,439 79	
V-29	293	Harbours and Rivers Generally—For main- tenance of services, no new works to be un- dertaken.....	67,175 20	32,619 38	33,187 35
	558				
	317				
<i>New Brunswick</i>					
V-29	294	Shippigan Gully—Breakwater repairs.....	65,000 00	19,084 64	
V-29	294	Harbours and Rivers Generally—For main- tenance of services, no new works to be un- dertaken.....	135,400 00	62,533 81	65,766 38
	559				
	317				
<i>Quebec</i>					
V-29	295	Manicouagan—(Baie Comeau) Wharf improve- ments (Revote).....	46,000 00	35,507 78	111 78
	560		22,300 00	85 98	
V-29	560	Montmagny—Wharf reconstruction.....	60,000 00	55,021 97	123,761 01
V-29	295	Pointe au Père—Wharf reconstruction (Revote \$25,000).....	201,000 00	199,023 52	138 35
	560				
V-29	295	Rivière aux Renards—Wharf reconstruction (Revote \$25,000).....	375,221 60	264,256 21	208,426 22
	560				
	317				
<i>Ontario</i>					
V-30	296	Port Maitland—Repairs to West Pier (Revote).	25,000 00	20,630 79	36,661 41
V-30	296	Rondeau—Replacement of Harbour protection.	53,000 00	21,436 62	
V-30	296	Harbours and Rivers Generally—For main- tenance of services, no new works to be un- dertaken.....	232,140 00	127,163 98	149,742 45
	561				
	317				
<i>Manitoba</i>					
V-30	297	Harbours and Rivers Generally—For main- tenance of services, no new works to be un- dertaken.....	42,416 80	14,156 14	14,734 96
	562				
	317				
<i>Saskatchewan, Alberta and Northwest Territories</i>					
V-31	563	Yellowknife—Improvements to navigation.....	5,450 00		
V-31	298	Harbours and Rivers Generally—For main- tenance of services, no new works to be un- dertaken.....	25,732 80	2,402 69	4,659 96
	563				
	317				

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
CHIEF ENGINEER'S BRANCH— <i>Concluded</i>					
<i>British Columbia and Yukon</i>					
V-31	299	Esquimalt Dry Dock—Wharf Repairs (Revote			
	455	\$89,000).....	150,000 00	149,317 21	86,845 65
V-31	299	New Massett—Wharf reconstruction (Revote			
	564	\$13,700).....	47,700 00	7,966 23	1,137 23
V-31	564	Port Alberni Assembly Wharf—Construction of			
		shed.....	20,000 00	14,661 28	46,840 66
V-31	564	Port Simpson—Wharf repairs.....	33,000 00	29,606 28	
V-31	564	Steveston—Harbour Improvements.....	5,100 00	63 10	
V-31	564	Stewart—Wharf repairs.....	32,000 00		
V-31	564	Westview—Harbour Improvements.....	95,000 00	132 50	
V-31	299	Harbours and Rivers Generally—For main-			
	564	tenance of services, no new works to be under-			
	317	taken.....	231,860 55	173,404 10	130,639 19
TELEGRAPH BRANCH					
V-32	300	Branch Administration.....	27,605 00	26,822 56	25,910 83
V-32	301	Telephone Service at Ottawa.....	100,000 00	99,879 02	99,993 10
Telegraph and Telephone Services, Operation and Maintenance					
V-32	302	Land and Cable Telegraph Lines—Lower St.			
	314	Lawrence and Maritime Provinces, including			
		working expenses of vessels for cable work...	163,890 68	163,890 68	140,454 30
V-33	303	Alberta and Saskatchewan.....	124,600 00	113,736 90	119,013 63
V-33	304	Division Superintendent's Office, Vancouver...	16,250 00	16,006 43	15,317 41
V-33	305	British Columbia—Northern and Yukon Dis-			
		tricts.....	135,000 00	116,565 49	128,217 64
V-34	306	British Columbia—Vancouver Island District..	114,500 00	105,872 24	108,541 92
V-34	307	Telegraph and Telephone Services Generally...	5,113 13	2,903 88	4,720 67
	317				
Reconstruction, Repairs and Improvements					
V-34	308	Maritime Provinces and Lower St. Lawrence...	12,000 00	11,977 11	11,997 94
V-34	309	Saskatchewan and Alberta.....	12,000 00	9,612 23	7,282 51
V-34	310	British Columbia—Northern and Yukon Dis-			
		tricts.....	17,000 00	15,780 30	16,831 72
V-34	311	British Columbia—Vancouver Island District..	9,000 00	8,997 77	8,825 05
V-34	565	Vancouver Island—For payment of rental of			
		Telegraph line placements on Kwawkwalth			
		Indian Reserve.....	3,766 00	3,765 60	
V-35	566	Vancouver Island—Installation of radiophone			
		equipment at Kyuquot.....	3,900 00	3,860 05	
GENERAL					
V-35	312	National Gallery of Canada.....	68,330 00	68,096 52	65,741 31
	317				
V-35	313	Miscellaneous Works, not otherwise provided			
		for, not more than \$3,000 to be expended			
		upon any one work.....	25,000 00	19,304 54	26,595 14
V-36	314	To supplement, on approval of Treasury Board,			
		except where less than \$200 is required, any of			
		the appropriations of the Department of			
		Public Works.....\$100,000 00			
		Less transferred to other votes....41,734 25	58,265 75		
V-36	315	To provide for balances required to complete any			
		projects undertaken in previous fiscal years			
		and for which no specific provision is made in			
		the fiscal year 1944-45.....	20,000 00	10,955 20	1,842 25
V-36	316	Telephone Service other than at Ottawa.....	8,000 00	7,803 57	7,917 12
V-36	317	War Risk Insurance—Subject to allocation by			
		the Treasury Board.....\$215,000 00			
		Less transferred to other votes...214,992 56	7 44		
V-37		Transfer from Vote 68 Unforeseen Expenses			
		(Department of Finance).....	35 00	35 00	15 00
V-37	Stat.	Exchequer Court Awards, Exchequer Court			
		Act, c. 34, R.S.....	137,899 47	137,899 47	154,871 10

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
SUPERANNUATION AND RETIREMENT BENEFITS					
V-37	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	4,481 66	4,481 66	4,438 47
		<i>Expenditures: from appropriations not required for 1944-45.</i>			361,723 55
		Total Ordinary	16,452,957 13	13,168,726 28	12,280,674 07
SPECIAL					
		<i>Expenditures: from appropriations not required for 1944-45.</i>			77,372 11
		Allotted from the War Appropriation (Details on page V-37)	6,867,500 00	6,500,141 71	6,466,696 45
		Grand Total	\$23,320,457 13	\$19,668,867 99	\$18,824,742 63

Salary of Minister, Hon. A. Fournier, Salaries Act, c. 182, R.S.	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931	\$ 2,000 00

Vote 258 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	165,095 00	163,445 00	158,926 02
Cost of Living Bonus and Other Pay-list Items	13,200 00	13,645 00	13,621 39
Printing and Stationery	7,500 00	7,005 00	7,002 32
A Travelling Expenses	1,500 00	3,000 00	2,174 03
B Sundries	4,300 00	4,500 00	4,265 74
	<u>\$ 191,595 00</u>	<u>\$ 191,595 00</u>	<u>\$ 185,989 50</u>

As of March 31, 1945, there were 76 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates do not include cost of living bonus. Date of separation is shown in parenthesis. E. P. Murphy, Deputy Minister, \$10,000; W. P. Harrell, Asst. Deputy Minister, \$4,620; A. J. Crerar, \$4,140; H. A. Cross, \$3,000; H. F. G. Dawson, \$3,420; A. E. Day, \$2,820; I. Dowling, \$2,400; J. A. Drouin, \$3,720; R. F. Fortier, \$4,080; B. F. Hart, \$3,000; J. E. Huot, \$3,720; *E. McIntyre, \$3,120; C. A. Narraway, \$3,720; W. E. O'Brien, \$4,920; J. M. O'Halloran, \$2,400; J. C. P. Pinard, \$2,700; F. P. Plunkett, \$3,000 (Aug. 31); A. A. Rivard, \$3,300; L. Sarault, \$2,400; R. A. Sauriol, \$2,400; J. M. Somerville, \$4,620; M. N. Stewart, \$2,400.

*E. McIntyre received an additional amount of \$540 as secretarial allowance while employed on the staff of the Secretary of State (Vote 324):

A Travelling expenses of \$300 or over were paid to: Hon. A. Fournier, \$850; E. P. Murphy, \$453.72; W. P. Harrell, \$649.71.

B Including \$750.10 for postage, \$431.65 for telegrams, and \$2,428.90 for telephone tolls.

CHIEF ARCHITECT'S BRANCH

By Section 9 (f) and (h) of the Public Works Act, c. 166, R.S., the Minister shall have the management, charge and direction of the heating, maintenance and keeping in repair of the Government buildings at the seat of Government and elsewhere and any alteration from time to time requisite therein, and the supplying of furniture and fittings, or repairs to the same.

Vote 259 Branch Administration

	Estimates	Allotments	Expenditures
Salaries.....	191,250 00	194,749 95	194,749 95
Cost of Living Bonus and Other Pay-list Items.....	9,570 00	11,209 13	11,209 13
Printing and Stationery.....	4,500 00	4,163 24	4,163 24
A Travelling Expenses.....	3,000 00	2,148 65	2,148 65
B Sundries.....	2,700 00	1,965 57	1,965 57
Supplement as Approved by Treasury Board (transfer from Vote 314).....	3,216 54		
	<u>\$ 214,236 54</u>	<u>\$ 214,236 54</u>	<u>\$ 214,236 54</u>

As of March 31, 1945, there were 89 salaried employees being paid from this account. Those receiving salaries at an annual rate of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of those employees where the amount was \$300 or over are also shown.

Salary rate	Salary rate	Salary rate
Adam, J. \$ 2,460 00	Heisler, J. A. 3,720 00	Rouleau, R. J. P. 2,400 00
Anderson, A. D. 3,480 00	Hickey, W. J. 4,140 00	Ryan, J. A. 2,940 00
Berton, V. F. R. 2,700 00	Huber, W. 4,140 00	Scrim, W. J. 2,400 00
Boucher, C. S. 3,360 00	Hunter, D. H. 3,120 00	Steele, R. 2,700 00
Brault, J. C. G. 5,280 00	Keefer, A. 3,480 00	Sterling, J. 3,000 00
Chalmers, W. C. 3,120 00	*Kemp, J. O. 2,520 00	Sutherland, C. D. 6,500 00
Corbeil, L. E. 2,700 00	Legg, H. G. 3,300 00	Temple, E. E. 4,140 00
Davis, A. S. 3,120 00	Longstaff, J. C. (Oct. 1) 2,820 00	Thompson, J. W. D. ... 2,700 00
Desrosiers, J. H. 2,880 00	McLean, J. W. L. 3,720 00	Walden, J. G. L. 2,880 00
*Dickens, H. B. 4,140 00	Merrill, H. W. 3,000 00	Williams, D. V. 3,480 00
Emond, J. C. †3,000 00	Owen, J. 3,480 00	Wood, S. J. 2,940 00
Fawcett, W. L. 2,820 00	Rankin, T. D. 5,100 00	Wright, A. B. 3,120 00
Ferguson, J. A. 3,720 00	Reynolds, A. W. (Nov. 23)..... 2,700 00	Wright, G. 2,700 00
Hamel, F. O. 4,140 00		
Hearnden, A. 2,400 00		

† This includes a war duties supplement of \$300 which was paid by the Department of National War Services.

A Travelling expenses of \$325.32 were paid to C. S. Boucher.

B Including \$1,227.35 for telegrams and \$702.65 for telephone tolls.

Vote 260 Ottawa—Maintenance and Operation of Dominion Public Buildings and Grounds including rents, repairs, furniture, heating, etc.

	Estimates	Allotments	Expenditures
Salaries and Wages.....	1,092,096 00	1,092,096 00	1,031,312 42
Cost of Living Bonus and Other Pay-list Items.....	157,200 00	157,200 00	144,970 72
A Rents.....	526,000 00	485,000 00	370,808 72
B Light and Power.....	281,000 00	281,000 00	273,250 05
C Water and Water Rates.....	93,000 00	106,000 00	102,764 18
D Furniture and Fittings.....	30,000 00	23,000 00	16,510 36
E Materials and Supplies (including \$100 for Remembrance Day Wreath).....	728,184 00	763,184 00	637,850 66
F Inspection of Fire Equipment.....	12,000 00	12,000 00	12,000 00
War Risk Insurance (transfer from Vote 317).....	53,461 75	53,461 75	53,461 75
	<u>\$2,972,941 75</u>	<u>\$2,972,941 75</u>	<u>\$2,642,928 86</u>

Salaries and wages including cost of living bonus and other pay-list items amounted to \$2,239,275.02, of which \$1,062,991.88 was charged to the War allotment.

The classes and numbers of employees paid from this account on March 31, 1945, and on March 31, 1944, were as follows:—

	1945	1944
Maintenance Staff.	139	140
Char Service.	1,105	1,099
Elevator Staff.	87	91
Heating Staff.	122	125
Rideau Hall.	20	22
	<u>1,473</u>	<u>1,477</u>

Classes and numbers of those with similar duties paid from the War Allotment were as follows:—

	1945	1944
Maintenance Staff.	73	65
Char Service.	1,234	1,191
Elevator Staff.	67	61
Heating Staff.	83	82
	<u>1,457</u>	<u>1,399</u>

As of March 31, 1945, there were 2,930 employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over or the equivalent in wages at prevailing rates on that date or at date of separation follows. Salary rates or wages include war duties supplements where applicable but do not include cost of living bonus. Date of separation is shown in parenthesis and employees in receipt of war duties supplements are indicated by asterisks: *A. Cayer, \$2,702.40; A. Demers, \$2,477.16; A. Dompierre, \$2,542.89; P. R. Henry, \$2,820; A. Hudon, \$2,520; T. N. Jackson, \$2,815; D. Joannisé, \$2,702.40; P. Lagace, \$2,499.16; D. Laverie, \$2,880; R. W. Lyon, \$2,702.40; O. Mayer, \$2,589.82; A. McCagg, \$2,993.37; W. J. McInnich, \$2,640 (Mar. 1); A. McWade, \$2,520; *H. C. Nolan, \$2,477.16; E. A. Platt, \$3,600; J. Rocheleau, \$2,477.16; O. St. Aubin, \$2,702.40; W. T. Sales, \$2,477.16; D. W. Slack, \$2,477.16; W. L. Smith, \$3,600; A. K. Stewart, \$2,927.50; D. L. Thorburn, \$2,520; *F. H. Wilson, \$3,300.

D. L. Thorburn was provided with a house, the annual rental value of which was \$350.

A. Rentals for space occupied by the Government service at Ottawa for the fiscal year or during the periods shown are listed below. The comparable figure for the fiscal year 1943-44 was \$760,317.19. Of the total of \$736,508.89, an amount of \$365,700.17 for rentals of properties housing war staffs was charged to the War Allotment.

Landlord	Building	Occupied area sq. ft.	Expenditures
Airchute Realty, Ltd.	Mackenzie.	24,490	16,000 00
Isidore L. Arron.	Sovereign (Apr.-Sept.)	16,436	6,956 02
Henry Birks & Sons, Ltd.	Birks.	23,537	18,045 00
R. L. Blackburn.	Plaza.	10,495	10,145 61
R. L. & R. Blackburn, Ltd.	Blackburn.	69,575	68,063 14
R. L. & R. Blackburn, Ltd.	Motor and Annex.	50,435	36,198 75
C. Jackson Booth.	Transportation.	13,634	15,610 61
C. J. Booth & J. A. D. Holbrook.	Booth.	16,495	17,319 75
Estate J. C. Brennan.	199 Queen St.	1,800	900 00
Estate J. C. Brennan.	Trafalgar.	16,918	15,750 66
Estate Harry Brouse.	Castle.	34,000	8,000 00
Estate Harry Brouse.	Insurance Exchange.	7,506	8,542 50
Bryson Realty, Limited.	Bryson.	12,280	10,438 00
Builders' Sales, Ltd.	McDougall.	11,140	6,871 78
Builders' Sales, Ltd.	Old Duhamel.	5,975	2,390 00
Canada Motor Sales.	Canada Motor Sales.	17,700	5,820 00
J. W. D'Amour.	Robinson.	31,451	23,564 76
Estate R. J. Devlin.	Carleton Chambers.	6,080	5,380 00
A. J. Freiman, Ltd.	Freiman.	15,000	7,250 00
Joseph Grant.	Grant.	27,000	9,000 00
Imperial Realty Co., Ltd.	Woods, 66 Queen.	9,796	8,824 76
S. S. Kresge Co., Ltd.	Rideau.	14,400	10,080 00
Estate Patrick Labelle.	Labelle.	72,372	34,648 00
LaSalle Academy.	LaSalle Academy.	9,684	6,725 00
Lowe-Martin Co., Ltd.	Lowe-Martin.	14,107	7,053 50
Metropolitan Stores, Ltd.	Arcade.	24,000	12,000 00

Landlord	Building	Occupied area sq. ft.	Expenditures
S. Miller.....	Bank St. Chambers.....	6,644	5,362 07
Norlite Realty Co., Ltd.....	Dominion Loose Leaf.....	38,400	17,800 00
Norlite Realty Co., Ltd.....	Norlite.....	42,516	43,000 00
Norlite Realty Co., Ltd.....	Orme.....	16,520	10,500 00
Ottawa Electric Railway Company.....	Old Bell Telephone.....	13,143	7,500 00
Ottawa Terminals Railway Company.....	Union Station.....	28,122	22,849 00
Principal Investments, Ltd.....	Sovereign (Oct.-Mar.).....	16,436	6,955 98
Realty of Ottawa, Ltd.....	Free Press.....	12,667	10,500 00
Rideau Winter Club, Ltd.....	Rideau Winter Club.....	14,432	8,500 00
R. C. Episcopal Corporation of Ottawa.....	Bolton St. School.....	5,236	3,600 00
R. C. Episcopal Corporation of Ottawa.....	Monument National.....	21,533	14,974 75
R. C. Episcopal Corporation of Ottawa.....	Old Lemay Property.....	6,000	3,900 00
Royal Bank of Canada.....	Royal Bank Chambers.....	17,283	15,608 79
Royal Trust Co.....	Royal Trust.....	1,500	2,400 00
Royal Trust Co.....	Steele.....	12,129	9,998 90
Slater & Sherwood.....	Sparks Chambers.....	9,784	7,455 00
Sovereign Realty Co., Ltd.....	Besserer (Apr.-Nov.).....	13,920	4,000 00
Sovereign Realty Co., Ltd.....	Stephen.....	9,995	7,500 00
Sun Life Assurance Co.....	Central Chambers.....	10,268	11,245 00
Therien Co., Ltd.....	Therien.....	31,500	9,850 00
Toronto General Trusts Corporation.....	Earls court.....	12,000	8,000 00
Toronto General Trusts Corporation.....	Toronto Trust.....	1,212	1,272 60
Vimy Realty Co., Ltd.....	Vimy and Annex.....	26,500	12,000 00
Wellington Investments, Ltd.....	Wellington Chambers.....	3,200	5,100 00
Rentals, 60, each under \$5,000.....			114,069 01
Clock-line service, \$474.13; taxes, \$515.82.....			989 95
Total rentals.....			<u>\$736,508 89</u>

B Electric current and bulbs for Government-occupied buildings cost \$461,811.41, of which \$188,561.36 was charged to the War Allotment.

The Ottawa Hydro-Electric Commission was paid \$129,204.20 for current supplied to Government-owned buildings and \$19,079.30 for current supplied to rented buildings. The Ottawa Light, Heat and Power Co., Ltd., was paid \$222,119.02 for current supplied to Government-owned buildings and \$28,301.73 for current supplied to rented buildings. Other payments for light and power amounted to \$3,957.57 which included an allowance of \$2,000 towards lighting Rideau Hall.

Ahearn & Soper, Ltd., was paid \$54,538.40 and other suppliers \$4,611.19 for electric bulbs.

The expenditures for light and power for the following buildings exceeded \$5,000: Army, \$15,929.54; Canadian, \$13,656.70; Central Experimental Farm, \$23,497.23; Confederation, \$10,263.44; Connaught, \$7,335.66; Daly, \$10,441.75; East Block, \$5,026.04; Fuel and Oil Testing Laboratory, \$15,929.22; Hunter, \$11,503.22; Lisgar (R.C.A.F.), \$11,297.11; Jackson, \$14,536.74; Justice, \$7,397.73; National Research Council, \$19,959.71; Navy, \$17,578.16; Parliament, \$20,367.91; Postal Terminal, \$7,395.58; Printing Bureau, \$9,467.96; Statistics, \$7,147.52; Supreme Court (New), \$6,953.29; Temporary No. 2, \$6,394.21; Temporary No. 5, \$7,041.62; Temporary No. 6, \$8,424.29; Temporary No. 8, \$13,814.81; Victoria Memorial Museum, \$7,160.46.

C The City of Ottawa was paid \$149,781.67 for metered water and \$167.45 for water charged on a flat rate basis, a total of \$149,949.12. Of this total, \$47,184.94 was charged to the War Allotment.

The expenditure for water for the following buildings exceeded \$5,000: Central Experimental Farm, \$10,510.44; East Block, \$6,944.29; National Research Council, \$16,513.93; National Research Council Annex, \$9,849.59; Printing Bureau, \$6,428.63; Rideau Hall, \$7,585.58; Wellington Street Expropriated Properties, \$5,657.75; West Block, \$5,864.17; Temporary No. 8, \$6,223.99.

D Furniture and fittings for Government offices cost \$370,753.07, of which \$354,242.71 was paid from the War Allotment. Suppliers receiving \$5,000 or more: Canadian Public Booth Co., Ltd., \$56,944.08; M. N. Cummings, \$5,670; The H. Krug Furniture Co., Ltd., \$7,303.65; The North American Bent Chair Co., Ltd., \$13,515.88; Office Specialty Manufacturing Co., Ltd., \$26,035.89; Ottawa Typewriter Co., Ltd., \$11,567.65; H. H. Popham, \$44,855.95; Preston Furniture Co., Ltd., \$8,704.98; Preston-Noelting, Ltd., \$11,982.36; Snyder's, Ltd., \$59,153.12; Steel Equipment Co., Ltd., \$90,861.80; N. G. Valiquette, \$12,097.29; Vilas Furniture Co., Ltd., \$6,574.59.

E In addition to these expenditures of \$637,850.66, similar items costing \$22,582.03 were paid from Vote 273, Public Buildings Generally—Repairs, etc., and \$583,303.33 from the War Allotments, a total of \$1,243,736.02, made up as follows: elevator maintenance under contract, \$48,245; heating, \$554,895.50; moving, \$20,324.66; photographic supplies, \$17,547.76; reconditioning elevators in Daly Building, \$6,820 (balance of contract for \$13,640); supply and installation of automatic sprinklers and fire alarm systems, \$9,081.47; repairs and supplies for Rideau Hall, \$18,595.82; construction of ice house and Federal District garage at Rideau Hall.

\$5,880 (on account of contract for \$6,280); repairs to other Government buildings, \$437,992.90; supplies for char service, \$81,934.81; supplies for Parliamentary Restaurant, \$11,341.49; uniforms, \$3,825.35; miscellaneous expenditure on expropriation of Wellington and Sussex Streets properties, \$3,557.45; window cleaning, \$18,202.72; wreath for Remembrance Day, \$100; gratuities to families of deceased employees, \$2,041.78; printing, \$724.48 and stationery, \$724.11 (paid to the Department of Public Printing and Stationery); other charges, \$1,900.72.

Heating includes steam heat in the Postal Terminal Building, \$13,204.24, and an allowance of \$17,000 towards heating Rideau Hall.

Buildings where repairs and improvements cost over \$5,000 were as follows: Army, \$12,972.20; Canadian-Woods, \$19,821.65; Central Heating Plant, \$11,735.48; Connaught, \$10,132.92; Daly, \$13,199.23; Elgin, \$10,236.98; Hunter, \$11,173.67; Jackson and Annex, \$20,544.99; Laurentian, \$8,947.94; Lisgar, \$11,013.75; Morris, 301 Sparks St., \$6,769.76; National Film Board, \$27,938.84; National Research Council Laboratories, \$12,604.75; Navy, \$19,111.97; Old Free Press, \$21,309.05; Parliament, \$9,196.82; Postal Terminal, \$8,213.71; Printing Bureau, \$6,203.59; 130 Queen St., \$5,259.30; Records Storage, \$10,797.37; Wartime Prices and Trade Board, Sussex St., \$15,372.92; Temporary No. 2, \$5,334.30; Temporary No. 3, \$12,342.84; Temporary No. 5, \$8,139.40; Temporary No. 8, \$13,763.93; Temporary Nos. 1, 2, 3 and 4 (painting), \$6,450; West Block, \$6,954.04.

Suppliers receiving \$5,000 or more: Allied Paper Products, Ltd., \$6,557.15; The W. R. Barnard Paper Co., Ltd., \$5,668.85; Builders' Sales, Ltd., \$7,134.44; Campbell Steel and Iron Works, Ltd., \$14,597.33; Canadian General Electric Co., Ltd., \$6,758.06; The Continental Paper Products, Ltd., \$6,560; M. N. Cummings, \$37,680.58; H. Dagenais, \$13,673.70; Thomas D'Arcy's Transfer, \$6,224.50; Dominion Electric Protection Co., \$12,656.50; J. O. Dougall, Ltd., \$6,450; Duford, Ltd., \$20,459.40; Dustbane Products, Ltd., \$12,124.82; W. G. Edge, Ltd., \$25,813.32; Elgin Window Cleaners, \$13,811.50; Erskine, Smith & Co., Ltd., \$6,497.96; Federal District Commission, \$9,129.41; John M. Garland Son & Co., Ltd., \$9,938.22; The Geo. C. Graves Construction Co., Ltd., \$57,931.25; Hygiene Products, Ltd., \$13,903.55; Independent Coal and Lumber Co., Ltd., \$459,043.65; Insulation Products, \$5,180.46; Kilgour's Ltd., \$6,061.19; MacDonell & Conyers, \$18,589.15; M. Mantha, \$6,009.40; Marchand Electrical Co., Ltd., \$8,210.45; Murphy-Gamble, Ltd., \$7,052.67; Otis-Fensom Elevator Co., Ltd., \$38,144.41; Patterson Construction Co., \$6,026; Snelling Paper Sales, Ltd., \$9,345.25; W. D. St.-Cyr, \$7,470.72; R. Taylor & Son, \$6,221.50; Therien Co., Ltd., \$7,455.75; Turnbull Elevator Co., Ltd., \$23,093.60; Viking Automatic Sprinklers, Ltd., \$8,958; Webster & Sons, Ltd., \$6,419.69; Fred A. Wilson Contracting Co., Ltd., \$5,387; G. H. Wood & Co., Ltd., \$5,085.97.

F The inspection was made by the Royal Canadian Mounted Police.

The estimated cost for the fiscal year 1943-44 of \$11,232.51, which covered rent, char service, lighting, etc., in connection with premises occupied by the Department of Insurance, was assessed in the current year against insurance companies transacting business in the Dominion and was credited in the revenues of that Department (see section "I" of this Report).

Vote 261 (and Vote 454, Further Supplementary Estimates) Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa, including rents, repairs, furniture, heating, etc.

	Estimates	Allotments	Expenditures
Salaries and Wages.....	1,776,737 00	1,811,737 00	1,738,012 72
Cost of Living Bonus and Other Pay-list Items.....	334,500 00	321,500 00	295,113 48
A Rents.....	613,000 00	529,500 00	506,581 89
B Light and Power.....	430,000 00	443,000 00	433,212 29
C Water.....	93,400 00	93,400 00	85,702 88
D Furniture and Fittings.....	60,000 00	40,000 00	28,618 59
E Materials and Supplies.....	629,849 00	690,849 00	686,624 59
Sundries.....	45,272 00	52,772 00	51,231 19
War Risk Insurance (Transfer from Vote 317).....	68,630 73	68,630 73	68,630 73
	<u>\$4,051,388 73</u>	<u>\$4,051,388 73</u>	<u>\$3,893,728 36</u>

Comparative statements of expenditures follow:

(1) Total expenditures—	1944-45	1943-44
London, England, Canada House.....	41,508 42	40,394 88
Nova Scotia.....	212,073 22	199,992 16
Prince Edward Island.....	33,654 22	30,540 05
New Brunswick.....	184,354 78	166,044 70
Quebec.....	1,052,953 24	1,025,464 86
Ontario.....	1,169,744 29	1,123,928 51
Manitoba.....	262,561 34	254,817 10
Saskatchewan.....	252,895 69	260,881 84
Alberta.....	242,987 34	240,272 90
British Columbia.....	403,584 78	397,982 12
Yukon.....	34,460 30	24,766 36
Generally.....	2,950 74	3,223 12
	<u>\$3,893,728 36</u>	<u>\$3,768,308 60</u>

(2) Salaries and Wages including Cost of Living Bonus and Other Pay-list Items—	1944-45	1943-44
London, England, Canada House.....	10,850 81	11,168 89
Nova Scotia.....	99,114 40	95,422 89
Prince Edward Island.....	11,813 81	12,158 04
New Brunswick.....	96,642 65	93,741 90
Quebec.....	582,937 83	538,066 93
Ontario.....	646,130 66	606,521 84
Manitoba.....	129,890 01	123,634 87
Saskatchewan.....	110,338 83	114,059 33
Alberta.....	111,345 93	113,775 94
British Columbia.....	221,593 41	214,722 04
Yukon.....	12,467 86	10,717 53
	<u>\$2,033,126 20</u>	<u>\$1,933,990 20</u>

Salaries and wages including cost of living bonus and other pay-list items amounted to \$2,135,535.95, of which \$102,409.75 was charged to the War allotment.

As of March 31, 1945, there were 1,908 employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over or the equivalent in wages at prevailing rates on that date or at date of separation follows. Salary rates or wages include war duties supplements where applicable but do not include cost of living bonus. Date of separation is shown in parenthesis and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Brown, E. T. (Aug. 23)....	\$ 2,640 00		Lamont, J.	2,544 76	
Charbonneau, G.	2,520 00		MacDonald, D. E.	3,120 00	
Clarke, D.	2,995 16		Michel, M.	2,533 50	
Clarke, H.	2,533 50		Moores, E. C.	2,533 50	
*Collinge, R. H.	2,700 00		Parkinson, E.	3,000 00	412 81
Cook, H. L.	2,555 28		Popert, H.	2,544 76	
Dawes, R. W.	2,520 00		Powell, T. F.	2,544 76	
*Dawson, C. F.	3,420 00	\$ 898 60	Rose, A. E.	2,477 20	
*Drolet, J. A.	2,520 00	379 21	Shaw, J. B.	2,700 00	1,041 99
Duke, R. F.	2,760 00		Simard, R.	3,600 00	1,383 85
Edmonds, C. C.	2,544 76		Small, D.	2,544 76	
Hanley, A. E.	2,640 00		Stinson, G.	2,544 76	
Hoolahan, E.	2,589 84		Stuart, P. C.	2,544 76	
*Hunter, P. S.	3,240 00	578 79	Whitford, J. H.	2,880 00	689 68
Jehu, G.	2,477 20		Winter, R.	4,140 00	1,896 24

On March 31, 1945, the employees were located as follows: London, England, 16; Nova Scotia, 100; Prince Edward Island, 20; New Brunswick, 94; Quebec, 518; Ontario, 593; Manitoba, 125; Saskatchewan, 115; Alberta, 126; British Columbia, 194; Yukon, 7.

In 411 buildings, living quarters were occupied by employees. These had an estimated annual rental value as follows: 282 at \$300; 30 at \$240; 96 at \$180; 1 at \$120; 1 at \$96; 1 at \$60. In 8 cases the quarters were in lieu of salary, and in the other 403 the value of the quarters was deducted from the authorized salary rate and the net amount only charged to the vote.

A Office accommodation outside of Ottawa cost \$2,003,177.85, of which \$16,712.23 was repaid by the Post Office Department for space occupied by commission post offices, leaving a net charge of \$1,986,465.62, of which \$1,479,883.73 was charged to the War Allotment. The net charges for the fiscal years 1944-45 and 1943-44 by provinces, etc., are shown below:—

	1944-45	1943-44
London, England, Canada House.....	20,605 98	20,811 85
Nova Scotia.....	79,034 84	68,879 56
Prince Edward Island.....	8,899 87	8,231 80
New Brunswick.....	51,346 59	48,772 60
Quebec.....	621,159 22	627,545 45
Ontario.....	669,197 49	636,438 91
Manitoba.....	71,984 66	65,026 71
Saskatchewan.....	142,182 68	120,289 91
Alberta.....	121,846 85	112,461 66
British Columbia.....	199,674 11	189,223 12
Yukon.....	533 33	300 00
	<u>\$1,986,465 62</u>	<u>\$1,897,981 57</u>

Rentals for space occupied by Government service outside of Ottawa on March 31, 1945, or at date of termination of lease (shown in parentheses), by municipalities, were as follows:—

	Landlord	Space occupied sq. ft.	Expenditures
London, England—			
Canada House.....	Commissioner of Crown Lands (ground rent).....		8,815 83
	City of Westminster (taxes).....		11,700 53
	Bland, Welch & Co. (insurance).....		89 62
Halifax.....	Bank of Nova Scotia.....	4,780	9,700 64
Halifax.....	Mutual Realty Co., Ltd.....	7,290	9,135 45
Halifax.....	United Service Corp., Ltd.....	8,229	13,501 59
Saint John.....	Board of New Brunswick Museum.....	7,893	7,893 00
Saint John.....	Lawson Motors, Ltd.....	8,920	8,028 00
Saint John.....	S. M. T. (Eastern), Ltd.....	6,868	6,868 00
Montreal.....	Alliance Nationale.....	8,440	8,260 00
Montreal.....	Bell Telephone Co. of Canada.....	15,634	5,700 00
Montreal.....	Canadian National Realities, Ltd.....	51,420	44,920 00
Montreal.....	Catelli Food Products, Ltd.....	86,000	15,800 00
Montreal.....	Dominion Square Corporation.....	18,557	28,380 68
Montreal.....	Empire Life Insurance Co.....	17,200	8,850 00
Montreal.....	Godfrey Realty Corporation.....	35,045	39,383 99
Montreal.....	Estate of J. O. Gravel.....	4,075	7,300 00
Montreal.....	Gresham Life Assurance Society.....	6,703	5,760 00
Montreal.....	Insurance Exchange Corporation, Ltd. (Feb. 15).....	45,257	42,046 44
Montreal.....	Labelle Building, Ltd.....	9,178	26,616 20
Montreal.....	Lake of the Woods Milling Co., Ltd.....	5,885	7,745 98
Montreal.....	McGill University.....		8,459 15
Montreal.....	Mid-Town Motor Sales, Ltd.....	14,120	14,884 00
Montreal.....	Ogilvie Flour Mills Co., Ltd.....	13,097	9,000 00
Montreal.....	Prudential Insurance Co. of America (Aldred Bldg.)...	49,720	85,509 40
Montreal.....	Prudential Insurance Co. of America (Amherst Bldg. Nov. 30).....	4,175	8,085 00
Montreal.....	Royal Bank of Canada.....	7,165	10,830 00
Montreal.....	Sun Life Assurance Co. of Canada.....	5,600	8,976 70
Montreal.....	Transportation Building Co., Ltd.....	24,543	36,359 58
Quebec.....	Banque Canadienne Nationale.....	8,880	9,362 32
Quebec.....	Palais Montcalm.....	7,037	6,960 00
Quebec.....	Maurice Pollack Realty Co., Ltd.....	31,273	37,743 10
Quebec.....	Price Bros. & Co., Ltd.....	3,648	6,455 00
Belleville.....	Deacon Bros., Ltd.....	8,400	6,000 00
Hamilton.....	Canadian National Railways.....	4,380	5,070 00
Hamilton.....	Lister Estate.....	16,912	14,828 11
Hamilton.....	Pigott Realty, Ltd.....	8,885	12,260 70
Kitchener.....	Dunker Construction, Ltd.....	16,462	6,600 00
London.....	Huron & Erie Mortgage Corporation.....	6,205	8,078 00
London.....	London Investments, Ltd.....	29,835	34,290 00
London.....	Richmond Building of London, Ltd.....	7,649	5,245 00
Toronto.....	Albert-Bay Company, Ltd.....	13,285	16,606 20
Toronto.....	H. Atlin & J. Zelsman.....	13,930	9,900 00
Toronto.....	Balfour Building Co.....	5,300	5,000 00
Toronto.....	Canadian Bank of Commerce.....	5,659	9,000 00
Toronto.....	Dominion Bank.....	3,663	5,590 00
Toronto.....	J. A. Donaldson.....	5,758	5,000 02
Toronto.....	Federal Building Corporation, Ltd.....	6,566	7,118 50
Toronto.....	Guardian Realty Co. of Canada, Ltd.....	3,855	6,651 45
Toronto.....	Independent Order of Foresters.....	11,978	13,826 13
Toronto.....	Maccalco of Canada, Ltd.....	44,943	53,508 57
Toronto.....	Metropolitan Building, Ltd.....	25,245	33,668 26
Toronto.....	Midland Investments, Ltd.....	27,276	26,586 34
Toronto.....	V. E., G. E., & L. G. Mitchell.....	5,634	5,000 00
Toronto.....	Northern Ontario Building, Ltd.....	16,642	28,751 37
Toronto.....	A. E. Osler & Co.....	14,117	15,758 02
Toronto.....	Principal Investments, Ltd.....	5,300	8,320 08
Toronto.....	Prudential Assurance Co., Ltd., of London, Eng.....	41,455	41,611 78
Toronto.....	Toronto General Trusts Corporation.....	13,544	20,316 00
Toronto.....	Toronto Harbour Commissioners.....		11,263 37

	Landlord	Space occupied sq. ft.	Expenditures
Toronto	Toronto Terminals Railway Co.	88,674	60,452 35
Toronto	Dr. J. H. Wood	8,671	6,840 00
Windsor	Star Publishing Co. of Windsor, Ltd.	8,859	11,305 21
Winnipeg	Canadian Pacific Railway Co.	6,000	7,400 00
Winnipeg	Winnipeg Electric Co.	16,314	17,123 60
Regina	Canadian City & Town Properties, Ltd.	6,300	13,970 00
Regina	Canadian Pacific Railway Co.	20,384	29,581 80
Regina	Dominion Life Assurance Co.	34,000	20,000 00
Regina	Estate of G. Michaelis	11,800	5,056 45
Regina	New Regina Trading Co., Ltd.	21,287	11,912 12
Regina	City of Regina	27,200	5,400 00
Regina	David Silverman	11,120	8,100 00
Calgary	Estate of Dr. T. H. Blow	37,016	17,820 00
Calgary	Canadian Pacific Railway Co.	5,000	6,250 00
Edmonton	J. E. Bagley	3,600	5,879 69
Edmonton	Blowey-Henry Co., Ltd.	17,591	14,156 52
Edmonton	Canadian National Railways	10,885	8,561 50
Edmonton	Credit Foncier Franco-Canadien	7,709	7,366 97
Edmonton	Friedman, Lieberman & Newson	10,000	12,495 00
Vancouver	Estate of H. O. Bell-Irving	64,695	5,337 28
Vancouver	British Pacific Building, Ltd.	30,213	48,325 00
Vancouver	Coast Building Corporation, Ltd.	3,215	5,024 50
Vancouver	Consolidated Properties, Ltd.	3,928	5,700 00
Vancouver	Globe Realty Corporation	11,192	7,242 72
Vancouver	Granville Estates No. 3, Ltd.	9,746	12,112 08
Vancouver	Mrs. Elizabeth Rogers	3,968	6,269 40
Vancouver	Yorkshire Building Co., Ltd.	8,901	9,318 00
Rentals, 633, each under \$5,000.			642,497 33
Total rentals.			\$1,986,465 62

B Electric current and bulbs for Government-occupied buildings cost \$504,858.89, of which \$71,646.60 was charged to the War Allotment.

Suppliers receiving \$5,000 or more: Ahearn & Soper, Ltd., \$31,872.56; B.C. Electric Railway Co., Ltd., \$36,440.53; City of Calgary, \$8,814.51; Canadian Utilities, Ltd., \$10,180.61; City of Edmonton, \$11,844.47; Hamilton Hydro Electric System, \$6,953.13; Hydro-Quebec, \$65,771.69; Maritime Electric Co., \$6,903.94; Nova Scotia Light & Power Co., Ltd., \$22,662.15; Quebec Power Co., \$20,161.19; City of Regina, \$3,682.15; Power Commission of City of Saint John, \$6,656.66; City of Saskatoon, \$5,626.12; F. M. Scott Realities, Ltd., \$5,439.44; Shawinigan Water & Power Co., \$5,033.33; Toronto Hydro-Electric System, \$47,611.99; West Kootenay Power & Light Co., Ltd., \$7,923.68; Winnipeg Electric Co., \$14,541.32; City of Winnipeg Hydro-Electric System, \$10,650.35.

C Water, with a few exceptions, is supplied by the local municipalities. Total expenditures were \$104,643.49 including \$18,940.61 charged to the War Allotment.

Suppliers receiving \$5,000 or more: City of Montreal, \$34,445.07; City of Quebec, \$9,206.40.

D Payments for furniture and fittings for public buildings outside of Ottawa were \$345,953.01 including \$317,334.42 charged to the War Allotment.

Suppliers receiving \$5,000 or more: Boivin & Levasseur Enr'g., \$8,307.92; Brooks-Corning Co., Ltd., \$6,983.29; Canadian Public Booth Co., Ltd., \$21,261.57; Grand & Toy, Ltd., \$12,781.65; The H. Krug Furniture Co., Ltd., \$13,392.62; Office Specialty Manufacturing Co., Ltd., \$6,638.65; H. H. Popham, \$38,770.43; Preston Furniture Co., Ltd., \$10,977.80; Snyder's, Ltd., \$15,370.63; Steel Equipment Co., Ltd., \$80,188.62; J. & J. Taylor, Ltd., \$7,327.94; N. G. Valiquette, \$45,634.23; Vilas Furniture Co., Ltd., \$28,708.57; The Willson Stationery Co., Ltd., \$19,710.41.

E In addition to these expenditures of \$686,624.59 similar items amounting to \$19,931.40 were charged to the War Allotment, a total of \$706,555.99. Heating cost \$612,590.02; caretakers' supplies, \$81,680.47; uniforms, \$4,413.64; repairs to Canada House, London, England, \$1,733.38; repairs to Yukon buildings, \$6,093.48; other charges, \$45.

Suppliers of coal, steam heat, etc., receiving \$5,000 or more: Armdale Coal Co., Ltd., \$5,562.29; Conger Lehigh Coal Co., Ltd., \$13,586.79; Geo. Couillard Enr'g., \$7,613.45; Diethers, Ltd., \$11,802.61; Eastern Coal Co., Ltd., \$6,688.28; Elie Coal Co., Ltd., \$23,423.60; Gillies-Guy, Ltd., \$7,593.71; Harbour Coal Co., Ltd., \$7,979; Imperiale Fuels, Ltd., \$5,822.94; Monarch Lumber Co., Ltd., \$7,474.95; Jas. Murphy Coal Co., \$5,622.33; A. T. O'Leary & Co., \$7,481.97; Rogers Montreal, Ltd., \$35,054.20; Saillant & Fils Enr'g., \$8,672.54; The Toronto Terminals Railway Co., \$47,493.41; A. H. Vanwart & Son, \$8,255.83; City of Winnipeg, Hydro-Electric System, \$18,162.92; Winnipeg Supply & Fuel Co., Ltd., \$5,836.43.

Vote 543 London, England—Purchase of Royal College of Physicians Building \$ 900,000 00
Expenditures nil

Sufficient progress had not been made in the negotiations to enable the funds voted for this purpose to be utilized.

Vote 262 (and Vote 545, Supplementary Estimates) Dominion Public Buildings—
Improvements and Repairs, Maritime Provinces Generally 75,000 00
Expenditures \$ 66,884 38

In addition to the above expenditures, \$12,048.73 from Vote 273, Public Buildings Generally—Repairs, etc. and \$41,430.85 from the War Allotment or a total of \$120,363.96 was spent on these works. Minor repairs and improvements were made to 76 buildings in Nova Scotia, 12 in Prince Edward Island and 65 in New Brunswick. Those where expenditure was over \$2,000 were as follows: Glace Bay Post Office, \$4,423.95; Halifax, Custom House, \$5,665.46, New Post Office, \$11,578.95, Old Post Office, \$2,496.69; Simon Building, \$5,881.15; Yarmouth, Post Office, \$2,278.38; Charlottetown Post Office, \$14,468.77; Souris Post Office, \$5,786.60; Moncton Post Office, \$3,055.67; Saint John, Custom House, \$7,084.36, C.W.A.C. Apartments, \$2,562, New Post Office, \$13,211.82.

At Saint John, the Mooney Construction Co. was paid \$2,034 on completion of a contract of \$4,989 for repairs, on which \$2,955 was paid in 1943-44.

Suppliers receiving \$5,000 or more: H. Davis, \$10,953.87; R. E. Knight, \$5,457.49; Walter Matheson, \$7,591; J. Simon, \$5,000.

Vote 544 Dominion Public Buildings—Improvements and repairs, Nova Scotia

	Estimates	Allotments	Expenditures
Canso Public Building—Reconstruction	48,000 00	48,000 00	67 27
A Halifax Federal Building—Caulking and pointing masonry and repairs to roof	21,000 00	21,000 00	6,100 50
Halifax Customs Building—Alterations and Elevator	15,000 00	15,000 00	63 30
B Sydney Public Building—Improvements, Alterations and Repairs	10,000 00	10,000 00	9,438 50
	\$ 94,000 00	\$ 94,000 00	\$ 15,669 57

A Foundation Maritime Ltd. was paid \$6,100.50 for pointing.

B Painting cost \$2,062.50; repairs carried out by R. G. McDougall cost \$7,376.

Vote 263 (and Vote 546, Supplementary Estimates) Dominion Public Buildings—
Improvements and repairs, Quebec 170,000 00
Expenditures \$ 164,828 59

In addition to the above expenditures, \$12,551.20 from Vote 273, Public Buildings Generally—Repairs, etc., and \$69,880.31 from the War Allotment or a total of \$246,760.10, was spent on these works. Minor repairs were made to 242 buildings. Those where expenditure was over \$2,000 were as follows:—

Aylmer, Post Office, \$4,803.70; Hull, Lido Club, \$3,133.27, architect's and engineer's fees *re* proposed expropriation of properties, \$2,392.68; Lachine, Post Office, \$2,162.47.

Montreal: Confederation Building, \$5,261.11; Gresham Building, \$8,305.36; National Motors Building, \$2,876.90; New Customs Examining Warehouse, \$26,226.01; Old Examining Warehouse, \$8,033.24; Old Inland Revenue Building, \$4,600.54; Place d'Armes Post Office, \$14,040.61; Postal Station "B", \$2,834.90; Postal Station "C", \$3,669.87; Postal Station "H", \$22,286.47; Postal Station "O", \$2,972.46; Postal Station "R", \$2,364.68; Postal Terminal Building, \$20,087.86; Sun Life Building, \$2,512.76.

Quebec: Citadel, Governor General's Quarters, \$4,225.42; Custom House, \$4,835.39; Palais Montcalm, \$4,312.66; Postal Terminal, \$7,107.74; Uptown Post Office (Old), \$5,798.13.

Rimouski, Post Office, \$2,492.01; St. Jerome Post Office, \$2,208.75; Sherbrooke Post Office, \$2,381.83; Sorel Public Building, \$5,067.07.

At Sorel, Jos. E. Rivet, Engr. was paid \$4,690 on account of his contract for alterations and additions to Post Office screen and other miscellaneous work.

Elevator maintenance cost \$15,777 and moving cost \$2,545.77.

Suppliers receiving \$5,000 or more: Brooklyn Window Cleaning Co., \$5,041; Daniels and Mannard, Ltd., \$7,379; Alphonse Gratton, Inc., \$7,057; Eugene Jinchereau, \$5,870.29; H. Lalond & Frere, Ltée., \$5,995.20; Jos. Lirette, \$6,053.80; Otis-Fensom Elevator Co., Ltd., \$14,174.69; J. J. Shea & Co., Ltd., \$20,147.25; Vincent & Co., Inc., \$16,058.57.

Vote 263 (and Vote 546, Supplementary Estimates) Dominion Public Buildings—Improvements and repairs, Quebec

	Estimates	Allotments	Expenditures
A Gaspé Public Building—Addition, renovation and retaining wall	6,500 00	6,500 00	3,833 50
B Quebec Citadel—Governor General's Quarters—Improvements, repairs and alterations.....	15,000 00	15,000 00	14,603 43
	<u>\$ 21,500 00</u>	<u>\$ 21,500 00</u>	<u>\$ 18,436 93</u>

A This work was done by Wilson Boyle.

B Expenditures were as follows: burners, \$3,030; metal roofing, \$1,050; partition, \$1,438; pointing, \$2,662.25; redecorating, \$4,300; water tank, \$635; sundry repairs, etc., \$1,488.18.

Vote 264 (and Vote 547, Supplementary Estimates) Dominion Public Buildings—Improvements and repairs, Ontario..... 170,000 00
Expenditures.....\$ 152,898 03

In addition to the above expenditures, \$32,352.37 from Vote 273, Public Buildings Generally—Repairs, etc., and \$42,221.82 from the War Allotment or a total of \$227,472.22 was spent on these works. Minor repairs and improvements were made to 283 buildings. Those where expenditure was over \$2,000 were as follows: Campbellford Post Office, \$2,018.68; Cornwall Public Building, \$3,515.27; Fort William Custom Building, \$14,942.45; Hamilton, Empire Building, \$2,732.84, Post Office, \$15,487.48, Postal Station "B", \$2,301.17; Kingston, Custom House, \$3,697.77, Post Office, \$2,151.35; Kitchener Post Office, \$4,928.52; London, Hut "H", No. 19, \$2,734.96, Post Office, \$3,996.92; Niagara Falls, Custom House, \$2,117.25, Post Office, \$2,861.75; Stratford Post Office, \$3,272.25; Timmins Post Office, \$2,275.88; Toronto, Dominion Public Building, \$20,945.87, Meteorological Observatory, \$2,458.80, General Post Office, \$12,506.45, Postal Station "A", \$26,032.08, York Piper Building, \$3,785.18; Windsor, Post Office, \$6,132.82, Vickers Building, \$8,818.59.

At Sault Ste. Marie, W. W. Lightfoot was paid a balance of \$65 on a contract for exterior and interior painting, on which \$2,000 was paid in 1943-44.

The cost of elevator maintenance was \$20,037.86.

Suppliers receiving \$5,000 or more: Dominion Plumbing, Heating and Sheet Metal Works, \$10,522.73; Frontenac Construction Co., Ltd., \$6,293.89; MacKay Brothers, \$9,687.22; Otis-Fensom Elevator Co., Ltd., \$18,183.70.

Vote 264 (and Vote 547, Supplementary Estimates) Dominion Public Buildings—Improvements and repairs, Ottawa

	Estimates	Allotments	Expenditures
A Central Experimental Farm—Water tank and pump house, etc.	60,000 00	60,000 00	36,249 73
B Central Heating Plant for Department of Mines and Resources Buildings on Booth Street (Revote \$95,000).....	145,000 00	145,000 00	127,226 91
C Hydrogenation Laboratory for Department of Mines and Resources.....	275,000 00	275,000 00	22,502 15
D Postal Terminal—Addition (Revote).....	75,000 00	75,000 00	46,346 59
E Printing Bureau—Improvements to lighting.....	22,000 00	22,000 00	8,766 58
F West Block—Renewal of heating system.....	30,000 00	30,000 00	22,093 93
	<u>\$ 607,000 00</u>	<u>\$ 607,000 00</u>	<u>\$ 263,185 89</u>

- A Alex. I. Garvock, Ltd., was paid \$17,351.73 on a contract for the construction of a pump house; H. A. Wickett Co., Ltd., was paid \$16,161.12 on a contract for the construction of a water tank; services of the Clerk of Works were \$1,325.87; a pump cost \$1,077.84; advertising was \$261.79 and sundries, \$71.38.
- B Geo. A. Crain & Sons Ltd. completed a contract for the construction of plant and was paid \$120,911.20; the services of W. E. Noffke, architect, cost \$3,889.55; rent of a boiler was \$1,683; erecting poles cost \$604.77; advertising was \$138.39.
- C The site of the laboratory cost \$17,500, of which Booth Lumber Limited was paid \$16,000 and the Corporation of the City of Ottawa, \$1,500; legal services cost \$176.05; and the services of W. E. Noffke, architect, \$4,500; sundries amounted to \$326.10.
- D Alex. I. Garvock, Ltd., has been paid \$78,646.27 on its contract (and extras) totalling \$88,938.01 for construction of addition; of the former amount, \$37,379.02 was paid in 1943-44 and \$41,267.25 in 1944-45. Services of the Clerk of Works cost \$1,644.14; bumping posts were \$3,265.80 and sundries, \$169.40.
- E Bedard-Girard Ltd. was paid \$8,640 on a contract (and extras) totalling \$12,607 for lighting improvements; advertising cost \$126.58.
- F Dumont Plumbing Services Ltd. completed a contract for this work and was paid \$21,722; other costs were \$371.93.

Vote 264 (and Vote 547, Supplementary Estimates) Dominion Public Buildings—Improvements and repairs, Ontario

	Estimates	Allotments	Expenditures
London Public Building—			
Caulking and pointing masonry.....	15,000 00	15,000 00	
A Toronto Postal Station "A"—			
Painting.....	25,000 00	25,000 00	18,462 91
	<u>\$ 40,000 00</u>	<u>\$ 40,000 00</u>	<u>\$ 18,462 91</u>

A Expenditures include wages, \$9,765.14.

Vote 265 (and Vote 548, Supplementary Estimates) Dominion Public Buildings—Improvements and repairs, Manitoba..... 40,000 00
Expenditures.....\$ 31,342 21

In addition to the above expenditures, \$7,441 from Vote 273, Public Buildings Generally—Repairs, etc., and \$7,125.48 from the War Allotment, or a total of \$45,908.69, was spent on these works. Minor repairs were made to 69 buildings. Those where expenditure was over \$2,000 were as follows: Brandon Old Post Office, \$2,146.47; Winnipeg, Dominion Public Building, \$12,985.99, General Post Office, \$8,968.95, McArthur Building, \$3,040.09.

Elevator maintenance cost \$4,040.

At Winnipeg, the Otis-Fensom Elevator Co., Ltd. was paid \$3,891.60 on account of contract for \$4,324 covering elevator repairs.

Suppliers receiving \$5,000 or more: James Beaton & Sons, \$5,455; Otis-Fensom Elevator Co., Ltd., \$8,312.97.

Vote 266 (and Vote 549, Supplementary Estimates) Dominion Public Buildings—Improvements and repairs, Saskatchewan..... 40,000 00
Expenditures.....\$ 36,954 04

In addition to the above expenditures, \$925.21 from Vote 273, Public Buildings Generally—Repairs, etc., and \$12,601.35 from the War Allotment, or a total of \$50,480.60, was spent on these works. Minor repairs were made to 61 buildings. Those where expenditure was over \$2,000 were as follows: Kamsack Post Office, \$4,841.63; Moose Jaw Post Office, \$2,212.90; Prince Albert Post Office, \$2,325.90; Regina, Federal Building, \$3,338.04; Gilmour Building, \$2,979.43; Hamilton Building, \$3,024.15; Post Office, \$3,248.95; Saskatoon Post Office, \$9,841.26.

At Saskatoon, J. O. Day was paid \$889 on account of his contract of \$2,133 for painting the Federal Building.

Elevator maintenance cost \$3,929.40 and moving cost \$1,535.39.

Payments were made to Shannon Bros., \$7,252.47.

Vote 267 (and Vote 550, Supplementary Estimates) Dominion Public Buildings—	
Improvements and repairs, Alberta.....	30,000 00
Expenditures.....	<u>\$ 19,476 56</u>

In addition to the above expenditures, \$10,094.45 from Vote 273, Public Buildings Generally—Repairs, etc., and \$20,900.16 from the War Allotment, or a total of \$50,471.17, was spent on these works. Minor repairs and improvements were made to 65 buildings. Those where expenditure was over \$2,000 were as follows: Calgary, Customs Examining Warehouse, \$9,206.21, General Post Office, \$7,242.34, Traders' Building, \$3,812.96; Edmonton, Monarch Building, \$2,981.33, Post Office, \$11,451.90.

Elevator maintenance cost \$4,884.

Vote 550 Edmonton—Postal Terminal.....	\$ 150,000 00
Expenditures.....	<u>nil</u>

No expenditure was incurred during the year as the plans for this work have not been completed.

Vote 268 (and Vote 551, Supplementary Estimates) Dominion Public Buildings—	
Improvements and repairs, British Columbia.....	65,000 00
Expenditures.....	<u>\$ 55,593 10</u>

In addition to the above expenditures, \$216.43 from Vote 273, Public Buildings Generally—Repairs, etc., and \$89,376.34 from the War Allotment, or a total of \$145,185.87, was spent on these works. Minor repairs and improvements were made to 100 buildings. Those where expenditure was over \$2,000 were as follows: New Westminster Post Office, \$4,930.47; Vancouver, Examining Warehouse, \$14,042.73, General Post Office, \$20,688.16, Old Vancouver Hotel, \$6,373.50, Royal Bank Building, \$2,124.99, Winch Building, \$6,744.29; Victoria, Belmont Building, \$57,041.65, New Post Office, \$3,724.28.

Elevator maintenance cost \$9,393.

Suppliers receiving \$5,000 or more: Allan & Viner Construction Co., Ltd., \$32,363.32; Canada Paint & Paper Co., \$6,389.45; H. V. Jones, \$8,474.05; Otis-Fensom Elevator Co., Ltd., \$7,582.73; L. G. Scott, \$20,411.40; C. J. Seamer & Sons, Ltd., \$10,429.96.

Vote 269 Dominion Immigration Buildings—Repairs, Improvements, etc.....	35,000 00
Expenditures.....	<u>\$ 32,320 07</u>

In addition to the above expenditures, \$1,047.64 from the War Allotment, or a total of \$33,367.71, was spent on these works.

The National Harbours Board, Halifax, was paid \$27,083.34 for maintenance, repairs, renewals, water, electricity and steam for quarters occupied at the Halifax Ocean Terminal; interior and exterior painting at Winnipeg cost \$2,159; expenditures amounting to \$4,125.37 were made at 7 other points.

Other expenditures were charged to Vote 261 as follows: light and power, \$2,590.12; water, \$1,087.67; heat, \$9,750.32; sundries, \$15.45.

Vote 270 Dominion Quarantine Stations—Maintenance and repairs.....	15,000 00
Expenditures.....	<u>\$ 3,104 92</u>

These expenditures were incurred at 5 stations.

Other expenditures were charged to Vote 261 as follows: light and power, \$5,545.86; water, \$1,556.54; heat, \$17,044.39.

Vote 271 Experimental Farms and Science Laboratories—Replacements, repairs and improvements to buildings.....	100,000 00
Expenditures.....	<u>\$ 96,566 85</u>

Disbursements are for repairs and improvements to the existing farm buildings. For Central Experimental Farm, Ottawa, the expenditure was \$53,411.79, of which \$36,045.89 was paid for labour and \$17,365.90 for materials, etc. For the branch farms, laboratories, etc., the expenditure was \$43,155.06, of which \$11,330.56 was paid for labour and \$31,824.50 for materials, etc.

Other expenditures were charged as follows: Vote 260, light and power, \$23,497.23, water \$10,510.44, heat, \$1,195.04; Vote 261, light and power, \$17,489.81, water, \$48.31, furniture, \$225.49, heat, \$35,734.87.

Vote 272	Flags for Dominion Buildings.....	8,000 00
	Expenditures.....	\$ 7,412 64

Vote 273	Public Buildings Generally—Repairs, alterations, fittings and improvements....	125,000 00
	Expenditures.....	\$ 98,211 42

Expenditures at Ottawa amounting to \$22,582.03 are referred to under Vote 260.

Expenditures other than at Ottawa are referred to under other votes as follows: Vote 262 (\$12,048.73); Vote 263 (\$12,551.20); Vote 264 (\$32,352.37); Vote 265 (\$7,441); Vote 266 (\$925.21); Vote 267 (\$10,094.45); Vote 268 (\$216.43).

Vote 274	Veterans' Hospitals—Repairs, improvements and alterations.....	60,000 00
	Expenditures.....	\$ 59,564 83

In addition to the above expenditures, \$126.15 from the War Allotment, or a total of \$59,690.98 was spent on these works.

General repairs and improvements to hospitals were as follows: Halifax, \$2,110; Saint John, \$16,454.48; Quebec, \$993.47; Ste. Anne de Bellevue, \$6,444.51; London, \$10,565.55; Toronto, Christie Street, \$2,579.80; Ottawa, \$1,170.03; Winnipeg, \$6,608.10; Calgary, \$12,657.99; Vancouver, Hycroft, \$105, Shaughnessy, \$2.05.

At Winnipeg, Gerard A. Baert completed electrical work for \$3,208.38, of which \$2,208.38 was paid in 1943-44 and \$1,000 in 1944-45, and Kummer-Shipman Electric, Ltd. was paid \$2,250 on account for installation of paging address system.

Other expenditures were charged to Vote 261 as follows: rent, \$17,820; water, etc., \$420.26.

CHIEF ENGINEER'S BRANCH

By Section 9 (a), (b), (c) of the Public Works Act, c. 166, R.S., the Minister shall have the management, charge and direction of the construction and repairs of harbours, piers and works for the improvements of the navigation of any waters, slides, dams, roads and bridges, etc., belonging to Canada.

Vote 275 Branch Administration

	Estimates	Allotments	Expenditures
Salaries.....	168,590 00	168,590 00	153,949 96
Cost of Living Bonus and Other Pay-list Items.....	12,620 00	12,620 00	10,230 71
Printing and Stationery.....	4,500 00	4,500 00	2,762 37
Travelling Expenses.....	5,500 00	6,500 00	5,607 33
A Sundries.....	9,820 00	8,820 00	6,459 47
	\$ 201,030 00	\$ 201,030 00	\$ 179,009 84

As of March 31, 1945, there were 68 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Alport, F.	\$ 3,720 00		Johnston, W. J.	3,360 00	
Anderson, A. A.	4,080 00		Laframboise, M.	2,400 00	
Bance, H.	3,720 00		*Laycraft, N. E.	2,520 00	
Bisson, J. L.	4,500 00	\$ 388 85	Lucas, J. W.	2,700 00	
Blais, R.	5,100 00		Martin, G. E.	4,980 00	664 82
Brousseau, E. J. C.	2,700 00		Mineau, A. T.	3,120 00	
Burrows, W. W.	2,700 00		O'Meara, A. P.	2,700 00	
Cameron, K. M.	9,000 00	462 89	*Pilgrim, F. L.	2,400 00	
Carmichael, J. W.	2,820 00		Ridgway, J. H.	3,120 00	
Davy, H. M.	3,720 00	745 99†	Rous, R. C.	3,000 00	
Denis, L. V.	3,720 00		Smith, F. G.	4,200 00	
Gates, J. H.	2,400 00		*Thurber, G. H.	3,720 00	
Girard, W. D.	2,700 00		Viens, E.	4,320 00	
Goodspeed, F. G.	5,100 00	1,304 10			

† Paid from Vote 276.

A Expenses in connection with the cement testing laboratory were \$2,525.39; telegrams cost \$1,510.28; telephone tolls were \$1,460.28 and sundries, \$963.52.

Vote 276 Engineering, including salaries of Engineers, Clerks, etc.

	Estimates	Allotments	Expenditures
Salaries.	348,865 00	344,065 00	336,125 24
Cost of Living Bonus and Other Pay-list Items.	18,700 00	23,500 00	23,348 17
A Surveys and Inspections.	60,000 00	70,000 00	64,451 02
B Operation and Maintenance of Inspection Boats.	11,400 00	11,570 00	11,164 25
Printing and Stationery.	6,750 00	5,750 00	5,656 90
C Sundries.	39,885 00	30,715 00	25,316 15
	<u>\$ 485,600 00</u>	<u>\$ 485,600 00</u>	<u>\$ 466,061 73</u>

As of March 31, 1945, there were 142 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adam, J. A.	\$ 2,700 00	\$ 835 46	Chopin, U. L. J.	2,700 00	
*Allison, L. M.	3,120 00	614 06	*Clarke, G. T.	3,120 00	1,188 97
Anderson, Alan.	2,700 00		Coutlee, W. F.	2,700 00	
Anderson, G. B.	3,000 00	1,169 08	*Cox, O. S.	4,980 00	714 81
Barwood, E. H. V.	2,700 00		Crookshank, A. R.	2,700 00	801 84
Bennett, H. F. (Jan. 31)	4,620 00	780 39	Currie, C. W.	2,700 00	341 60
*Betts, W. H.	2,400 00	1,050 47	Decary, A. R.	5,100 00	936 15
Bonaventure, J. E.	4,080 00		Dery, J. L.	2,700 00	
Boughner, J. W.	3,180 00	368 47	Doncaster, P. E.	4,620 00	561 77
Bourgoing, J. P. S.	2,700 00		*Egan, E. J.	3,120 00	918 80
Brophy, G. P.	2,700 00		*Elliott, L. B.	3,420 00	457 78
*Brown, G. M.	4,620 00	840 42	Ewing, W. C.	2,700 00	
Brunet, L.	3,300 00	341 87	*Faulkner, C. F. P.	2,820 00	725 15
Burbidge, G. H.	3,300 00	493 32	Feeney, J. F.	2,700 00	
Capelle, W. A.	2,460 00		Freeman, J. R.	3,300 00	628 21

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Gagnon, J. E.....	3,300 00		Miller, H. E.....	3,600 00	374 59
Gilbert, E. V.....	2,700 00	836 65	Mills, F. O.....	2,700 00	
Girard, J. T. F.....	2,700 00		Morgan, C. W.....	2,700 00	
Grandmont, B.....	4,440 00	1,038 95	Morse, G. P.....	3,300 00	
*Gregory, A. W.....	3,420 00	523 34	*Morton, K. W.....	4,620 00	1,071 85
*Halkett, A. (Jan. 9).....	2,820 00		*Mosher, P. D.....	2,820 00	882 42
Hall, G. L.....	2,700 00	649 07	Nicholson, R. H.....	2,700 00	
*Henderson, R. P.....	3,120 00	992 20	Paget, A. E.....	2,700 00	
Jeffery, C. C.....	3,300 00	1,587 74†	Partridge, J. K.....	3,300 00	554 06
Joncas, J. R. L.....	2,820 00	1,556 87	Piche, J. A. A.....	2,700 00	1,303 67†
Keyt, W. E.....	3,060 00	558 19	Prior, W. D.....	2,700 00	535 26
Laferriere, J. H. R.....	2,700 00	867 76	Richardson, W. A.....	2,700 00	
*Lambert, J. B.....	3,120 00	1,349 00	St. Laurent, A. A.....	3,300 00	634 64
Laniel, J. A.....	3,720 00	396 17	Smith, G. E.....	2,700 00	1,157 04†
Logie, H. R.....	2,700 00		*Tapley, A. G.....	3,720 00	
MacDonald, A. J.....	2,700 00	1,264 27	*Thexton, R. D.....	2,820 00	786 57
MacGillivray, A.....	2,700 00	627 76	Trudeau, L. G.....	4,620 00	833 28
Mathewson, C. H. W.....	2,700 00		Valiquet, J. P.....	3,300 00	833 67
McAllister, C. A. D.....	3,000 00	463 50	Vogin, J. M.....	2,460 00	735 42
McDonald, D. H.....	3,300 00	430 70†	*Walkey, A. W.....	2,820 00	683 91
McLaren, L. G.....	3,000 00	1,467 25	Ward, W. A.....	2,400 00	711 10
Mellish, J. F.....	2,820 00	905 83	Wilson, J. M.....	4,620 00	1,130 11

† Including travelling expenses paid from various accounts.

The following employees whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: H. M. Davy (included under Vote 275); F. J. Fitzgerald, \$2,073.27; G. Lamoureux, \$1,493.38; J. N. Latraverse, \$1,129.11 (including \$321.95 from the War Allotment); J. C. Lavallee, \$444.51; J. E. LeBlanc, \$1,523.13; E. P. E. Marion, \$1,066.33; F. A. Patriquen, \$1,364.85; J. B. Saint, \$866.33; J. A. Villandre, \$1,758 (including \$490.54 from the War Allotment).

A Surveys, etc., of various harbour works amounted to \$18,454.38, of which \$11,124.83 was paid to the Government of British Columbia for a survey on the Okanagan River. Travelling expenses amounted to \$45,996.64.

B Expenditures were as follows: Launch *D. P. W.*, wages, etc., \$1,709.24, operation, \$1,147.78; *Marion*, wages, etc., \$1,117.34, operation, \$143.94; *Walronda*, wages, etc., \$4,440, operation, \$2,605.95.

D. E. Male, launchman on *Marion* and caretaker of plant, was provided with living quarters valued at \$12 a month.

C Office expenses, communications, upkeep of cars, travel, etc., amounted to \$15,507.25. Test borings cost \$14,174.17, of which \$4,365.27 was refunded by other departments and private companies.

Vote 277 Dredging, General Superintendence

	Estimates	Allotments	Expenditures
Salaries.....	7,320 00	7,320 00	7,320 00
Cost of Living Bonus and Other Pay-list Items.....	442 00	1,192 00	1,162 08
A Printing, Stationery, Travelling Expenses, Sundries.....	1,955 00	1,205 00	232 38
	<u>\$ 9,717 00</u>	<u>\$ 9,717 00</u>	<u>\$ 8,714 46</u>

As of March 31, 1945, there were 3 salaried employees being paid from this account. B. Carwardine was receiving a salary at an annual rate of \$4,620 inclusive of war duties supplement, on that date.

A Telephone tolls were \$222.18.

Vote 278 Dredging, Maritime Provinces

	Estimates	Allotments	Expenditures
Salaries and Wages.....	78,058 00	78,058 00	64,535 34
Cost of Living Bonus and Other Pay-list Items.....	17,170 00	17,170 00	9,091 31
A Maintenance and Operation.....	122,587 00	122,587 00	122,016 94
B Contract and Day Labour Works, Inspection and Contingencies	76,275 00	76,275 00	53,702 12
	<u>\$ 294,090 00</u>	<u>\$ 294,090 00</u>	<u>\$ 249,345 71</u>

As of March 31, 1945, there were 8 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates do not include cost of living bonus. Date of separation is shown in parenthesis. E. H. Anderson, \$2,520; H. D. Gillis, \$3,060; C. S. McLean, \$2,520; J. T. Nickerson, \$2,520 (Mar. 26). Captains and crews of thirteen dredges and three tugs were paid \$58,106.64.

A Maintenance and operation costs included board of crews, \$7,063.70, fuel, \$12,826.24, repairs and replacements, \$93,950.89, towage, \$3,808.26, sundries, \$730.33. Travelling expenses of \$300 or over were paid to: E. H. Anderson, \$999.09; H. D. Gillis, \$1,122.45; A. G. McDonald, \$1,009.67; J. T. Nickerson, \$506.31.

Suppliers receiving \$5,000 or more: Pietou Foundry and Machine Co., Ltd., \$41,766.97, which includes completed contract for repairs to Dredge No. 9, \$9,925, on account of contract for repairs to Dredge No. 13, \$4,102.56, completed contract for repairs to Tug *Fredericton*, \$6,425, completed contract for repairs to Tug *Sogenada*, \$14,293, and minor repairs to various dredges, etc., \$7,021.41; Port Hawkesbury Marine Railway Co., Ltd., \$5,166.51, which includes \$4,757.76 for completion of contract (and extras) amounting to \$16,182 for repairs to Dredge No. 4 on which \$11,424.24 was paid in 1943-44, and \$408.75 for minor repairs to various dredges, etc.; Sydney Engineering and Dry Dock Co., Ltd., \$26,865.54 on account of contract of \$38,270 for repairs, etc., to Tug *Canso*.

B The following firms were paid \$5,000 or more for dredging: Beacon Dredging Co., on completion of contract at Lunenburg, N.S., \$16,499.60; Denis LeBlanc, on account of contract of \$10,200 at Eseuminac, N.B., \$2,144.23, local tenders at Cape Bald, N.B., \$4,201.56, Harshman's Brook, N.B., \$799.50, Little Cape, N.B., \$2,277.85; Leo P. Leger, \$2,552.57, on account of contract of \$8,109 at Richibucto Cape, N.B., and \$3,446.70, by local tender at Point Sapin, N.B.; Felix Michaud, on completion of contract at Campbellton, N.B., \$6,996.66, on account of contract of \$10,108.54 at Campbellton, N.B., and Cross Point, Que., \$996.53; Saint John Dredging Co., Ltd., local tender at Oromocto Shoals, N.B., \$4,506.38. Inspection on these works cost \$1,930.32 and other charges were \$335.35.

Work was done by day labour at 13 points at a cost of \$6,812.20.

A gratuity of \$202.67 was paid to the widow of the late Captain Alex. McLean.

Vote 279 Dredging, Ontario and Quebec

	Estimates	Allotments	Expenditures
Salaries and Wages.....	59,354 00	54,554 00	51,842 51
Cost of Living Bonus and Other Pay-list Items.....	12,600 00	9,600 00	8,565 48
A Maintenance and Operation.....	87,310 00	106,110 00	106,109 59
B Contract and Day Labour Works, Inspection and Contingencies	122,951 00	111,951 00	110,722 63
	<u>\$ 282,215 00</u>	<u>\$ 282,215 00</u>	<u>\$ 277,240 21</u>

As of March 31, 1945, there were 2 salaried employees being paid from this account. L. P. Larochelle was receiving a salary at an annual rate of \$3,000 on that date. Captains and crews of five dredges and two tugs were paid \$57,086.79.

A Maintenance and operation costs included board of crews, \$9,081.01, fuel, \$20,541.81, repairs and replacements, \$56,230.55, towage, \$19,526.09, sundries, \$160.06. L. P. Larochelle received travelling expenses of \$570.07.

Suppliers receiving \$5,000 or more: P. E. D'Anjou & Fils, Ltée., \$9,807.15; Davie Shipbuilding & Repairing Co., Ltd., \$11,478.13; Sorel Harbour Tugs, Ltd., \$6,300; Toronto Dry Dock Co., Ltd., \$33,754.50, which includes completed contract for repairs, etc., to Dredge No. 117 and Tug *Hercules*, \$27,374.50, and completed contract for repairs to Steel Hopper Scow No. 56, \$6,380.

B The following firms received \$5,000 or more for dredging: C. S. Boone Dredging and Construction Co., Ltd., Port Hope, Ont., \$21,279; Consolidated Dredging, Ltd., Cobourg, \$9,701.79, Griffiths Island, \$4,648.22, Toronto Eastern Channel, \$16,343.48; Holdcroft Construction Co., Salmon Point, \$5,383.78; Marine Industries, Ltd., St. Pierre les Becquets, Que., \$23,092.80; A. B. McLean & Sons, Blind River, Ont., \$1,237.50, Bruce Mines, \$2,000, Little Current, \$3,871.25; Felix Michaud, on account of contract of \$10,108.54 at Cross Point, Que., and Campbellton, N.B., \$4,903.52, by local tenders at 3 other points, \$6,978.50. Inspection on these works cost \$1,804.10 and other charges were \$445.17.

Work was done by day labour at 16 points at a cost of \$9,033.52.

Vote 280 Dredging, Manitoba, Saskatchewan and Alberta

	Estimates	Allotments	Expenditures
Salaries and Wages.....	22,538 00	22,538 00	22,483 26
Cost of Living Bonus and Other Pay-list Items.....	4,500 00	4,500 00	3,513 26
A Maintenance and Operation.....	28,057 00	28,057 00	26,705 28
B Contract and Day Labour Works, Inspection and Contingencies	2,000 00	2,000 00	547 50
	<u>\$ 57,095 00</u>	<u>\$ 57,095 00</u>	<u>\$ 53,249 30</u>

As of March 31, 1945, there were 4 salaried employees being paid from this account. J. F. Cunningham was receiving a salary at an annual rate of \$3,000 on that date. He received travelling expenses of \$1,302.36, which were paid from various accounts. Captains and crews of 3 dredges and 3 tugs were paid \$12,972.24.

A Maintenance and operation costs included board of crews, \$1,480.14, fuel, \$4,967.38, repairs and replacements, \$20,257.76.

B Day labour work was done at Cowan Lake, Sask.

Vote 281 (and Vote 552, Supplementary Estimates) Dredging, British Columbia and Yukon

	Estimates	Allotments	Expenditures
Wages.....	57,155 00	60,905 00	60,076 69
Cost of Living Bonus and Other Pay-list Items.....	12,600 00	10,800 00	10,703 11
A Maintenance and Operation.....	118,845 00	127,345 00	123,091 32
B Contract and Day Labour Works, Inspection and Contingencies	58,120 00	47,670 00	43,528 87
	<u>\$ 246,720 00</u>	<u>\$ 246,720 00</u>	<u>\$ 237,399 99</u>

As of March 31, 1945, there was 1 salaried employee being paid from this account. Captains and crews of 4 dredges with attending tugs and launches were paid \$70,329.87.

A Maintenance and operation costs included board of crews, \$15,753.32, fuel, \$32,051.99, repairs and replacements, \$72,312.40, towage, \$2,973.61.

Suppliers receiving \$5,000 or more: British Columbia Marine Engineers and Shipbuilders, Ltd., \$31,635.13, which included \$17,943.60 for repairs under contract to Dredge *Fruhling* and \$13,691.53 for repairs under contract to Dredge *King Edward*; Home Oil Distributors, Ltd., \$13,302.39; Standard Oil Co. of British Columbia, Ltd., \$9,547.63; Star Shipyard (Mercer's), Ltd., on account of contract for repairs to Tug *Point Pelly*, \$7,139.12; Union Oil Co. of Canada, Ltd., \$8,183.32.

B McKenzie Barge and Derrick Co., Ltd., was paid \$5,380 for contract work at Harrison River, and \$158 on completion of a contract at Sumas River on which \$1,422 was paid in 1943-44; in addition, dredging by local tender was performed at Douglas Channel, \$4,549.06, Harrison Hot Springs, \$1,244.43 and Sumas River, \$2,233.70. The Straits Towing and Salvage Co., Ltd., was paid \$185.06 on account of a contract at Buckley Bay and Courtenay River. Dredging by local tender at 3 other points cost \$4,470.70. Inspection on these works cost \$865.84 and other charges were \$71.17.

The Municipality of Penticton received a further amount of \$574.20 towards the cost of improvements at Ellis Creek, B.C.

The following works were done by day labour: Fraser River survey, labour, \$3,487.50, materials and supplies, \$2,186.89; Okanagan River improvements, labour, \$4,027.32, materials and supplies, \$1,949.49; snagging and dredging at 8 other places, \$12,145.51.

Vote 282 Maintenance and Operation of Champlain Graving Dock

	Estimates	Allotments	Expenditures
Salaries and Wages.....	27,744 00	29,144 00	28,630 11
Cost of Living Bonus and Other Pay-list Items.....	3,790 00	3,790 00	3,531 97
A Materials and Supplies.....	15,000 00	15,000 00	14,979 64
Electric Power, Repairs and Sundries.....	18,220 00	16,820 00	12,130 48
	<u>\$ 64,754 00</u>	<u>\$ 64,754 00</u>	<u>\$ 59,272 20</u>

As of March 31, 1945, there were 23 salaried employees being paid from this account. On that date U. Bureau was receiving a salary at an annual rate of \$2,520, exclusive of cost of living bonus, and was provided with a house, the annual rental value of which was \$240. One-half of the salaries of 10 employees was charged to Vote 284.

A Paquet et Fils received \$14,196 for coal.

Vote 283 Maintenance and Operation of Esquimalt Graving Dock

	Estimates	Allotments	Expenditures
Salaries and Wages.....	47,074 00	47,569 11	47,569 11
Cost of Living Bonus and Other Pay-list Items.....	6,180 00	6,437 58	6,437 58
A Electric Power.....	33,000 00	38,245 00	38,245 00
B Materials and Supplies, Repairs and Sundries.....	19,239 00	19,798 08	19,798 08
Supplement as Approved by Treasury Board (transfer from Vote 314).....	6,556 77		
	<u>\$ 112,049 77</u>	<u>\$ 112,049 77</u>	<u>\$ 112,049 77</u>

As of March 31, 1945, there were 31 salaried employees being paid from this account. On that date A. Craig was receiving a salary at an annual rate of \$2,910, exclusive of cost of living bonus, and was provided with a house, the annual rental value of which was \$390. Three other employees received living quarters, the annual rental value of which totalled \$720.

A Power was supplied by the B.C. Electric Railway Co., Ltd.

B Water, supplied by the City of Victoria, cost \$6,267.40. A. Craig received travelling expenses of \$482.79.

Vote 284 Maintenance and Operation of Lorne Graving Dock

	Estimates	Allotments	Expenditures
Salaries and Wages.....	23,424 00	23,829 00	23,818 65
Cost of Living Bonus and Other Pay-list Items.....	3,260 00	3,260 00	3,022 21
A Materials and Supplies.....	5,440 00	5,440 00	5,376 05
Electric Power, Repairs and Sundries.....	6,760 00	6,355 00	4,031 06
	<u>\$ 38,884 00</u>	<u>\$ 38,884 00</u>	<u>\$ 36,247 97</u>

As of March 31, 1945, there were 18 salaried employees being paid from this account. On that date J. H. Lamontagne was receiving a salary at an annual rate of \$2,220, exclusive of cost of living bonus and was provided with a house, the annual rental value of which was \$180. One-half of the salaries of 10 employees was charged to Vote 282.

A Paquet et Fils received \$5,197.92 for coal.

Vote 285 Maintenance and Operation of Selkirk—Repair Slip

	Estimates	Allotments	Expenditures
Cost of Living Bonus and Other Pay-list Items.....	514 00	514 00	182 57
Materials and Supplies, Electric Power and Sundries.....	1,320 00	1,320 00	1,122 19
Maintenance and Repairs.....	7,900 00	7,900 00	3,359 37
	<u>\$ 9,734 00</u>	<u>\$ 9,734 00</u>	<u>\$ 4,664 13</u>

Vote 286 (and Vote 553, Supplementary Estimates) Maintenance and Operation of Locks and Dams

	Estimates	Allotments	Expenditures
Salaries and Wages.....	26,321 00	26,321 00	25,383 12
Cost of Living Bonus and Other Pay-list Items.....	6,675 00	6,675 00	4,761 41
A Materials and Supplies, Electric Power and Sundries.....	6,392 00	6,392 00	5,377 28
B Maintenance, Repairs and Operation.....	29,801 00	29,801 00	21,354 63
	<u>\$ 69,189 00</u>	<u>\$ 69,189 00</u>	<u>\$ 56,876 44</u>

As of March 31, 1945, there were 19 salaried employees being paid from this account. On that date N. Ross was receiving a salary at an annual rate of \$2,280 exclusive of cost of living bonus, and occupied a house, the annual rental value of which was \$300. Seven other employees were provided with living quarters, the annual rental value of which totalled \$712.

A B The following is a distribution of expenditures from these primary allotments:

	Materials and supplies, etc.	Maintenance, repairs, etc.
Cowan Dam, Sask.....		35 57
French River Dam, Ont.....	726 60	505 93
Fryer's Island Dam, Que.....	456 21	525 46
Latchford Dam, Ont.....	95 15	75 97
Okanagan Control Dam, B.C.....		68 57
Quinze Dam, Ont.....	600 65	1,026 52
Rivière du Lièvre Lock and Dam, Que.....	152 77	1,558 12
St. Andrew's Rapids, Lock and Dam, Man.....	2,467 70	14,522 59
Temiskaming Dam, Ont.....	878 20	3,035 90
	<u>\$ 5,377 28</u>	<u>\$ 21,354 63</u>

Vote 287 Maintenance and Operation of Snagboats

	Estimates	Allotments	Expenditures
Snagboat <i>Samson</i> :—			
Wages of Crew.....	14,640 00	15,017 86	15,017 86
Cost of Living Bonus and Other Pay-list Items.....	2,600 00	2,599 70	2,599 70
A Maintenance and Operation (including Board allowance).....	13,095 00	11,566 56	11,566 56
Snagboat <i>Essington</i> :—			
Wages of Crew.....	9,260 00	8,051 23	8,051 23
Cost of Living Bonus and Other Pay-list Items.....	1,300 00	1,309 50	1,309 50
A Maintenance and Operation (including Board allowance).....	8,850 00	12,035 25	12,035 25
Supplement as Approved by Treasury Board (transfer from Vote 314).....	835 10		
	<u>\$ 50,580 10</u>	<u>\$ 50,580 10</u>	<u>\$ 50,580 10</u>

The captain of the *Samson* was paid \$2,238.12 and the engineer \$2,178.12. The captain of the *Essington* was paid \$1,989.29 and the engineer \$1,381.91. The active season of the *Essington* was from April 1 to October 5, 1944.

A *Samson*:—Board of crew, \$4,399.70; fuel, \$3,821.68; repairs, etc., \$3,345.18.

Essington:—Board of crew, \$2,855.09; fuel, \$1,261.44; repairs, etc., \$7,918.72, which includes \$6,474.59 paid to the Prince Rupert Dry Dock and Shipyard.

Vote 288 (and Vote 554, Supplementary Estimates) Maintenance and Operation of Burlington Channel Bridge

	Estimates	Allotments	Expenditures
Salaries.....	10,766 00	13,766 00	12,301 55
Cost of Living Bonus and Other Pay-list Items.....	2,050 00	2,550 00	2,302 77
A Operation, Maintenance and Supplies.....	12,645 00	9,145 00	7,125 71
	<u>\$ 25,461 00</u>	<u>\$ 25,461 00</u>	<u>\$ 21,730 03</u>

As of March 31, 1945, there were 11 salaried employees being paid from this account. In addition to his salary, E. C. Brown was provided with a house, the annual rental value of which was \$250.

A Electric power cost \$2,672.31.

Vote 289 (and Vote 555, Supplementary Estimates) Maintenance and Operation of Kingston, LaSalle Causeway

	Estimates	Allotments	Expenditures
Salaries.	5,852 00	5,852 00	5,540 30
Cost of Living Bonus and Other Pay-list Items.	1,600 00	1,600 00	1,044 74
A Operation, Maintenance and Supplies.	19,948 00	19,948 00	12,998 69
	<u>\$ 27,400 00</u>	<u>\$ 27,400 00</u>	<u>\$ 19,583 73</u>

As of March 31, 1945, there were 4 salaried employees being paid from this account.

A Electric power cost \$1,542.63; repairs, etc., cost \$18,060.70, of which amount \$6,604.64 was refunded by the Keystone Transport Co. for damages caused by their S.S. *Key Vive*.

Suppliers receiving \$5,000 or more: Canadian Dredge and Dock Co., \$5,121.93; MacDonell and Conyers, \$5,335.90.

Vote 290 Maintenance and Operation of New Westminster Bridge. \$ 49,635 00
Expenditures. nil

Cost of maintenance and operation of the bridge in 1944-45 was \$35,387.39, of which \$17,199.64 was paid in salaries, \$2,074.57 in cost of living bonus and \$16,113.18 for maintenance and repairs. As of March 31, 1945, there were 10 salaried employees being paid from this account. T. Gifford was receiving a salary at an annual rate of \$3,000 on that date.

In addition, \$109,997.16 was expended from the Fraser River Bridge-Maintenance account as follows: Campbell Contracting Co., Ltd., contract for trestle approach replacement, complete, \$88,107.87; Dominion Bridge Co., Ltd., contract for repairs to superstructure, complete, \$19,181.88; inspection of contract work, \$2,509.94; other charges, \$197.47.

Revenues collected for use of the bridge totalled \$98,830.62, as follows: British Columbia Electric Railway, \$13,107.89; Canadian National Railways, \$57,959.74; Great Northern Railway, \$27,762.99.

Expenditures from this vote have been transferred to the Fraser River Bridge-Maintenance account (See under Open Accounts further on in this section) to which account the revenues were credited.

Vote 291 (and Vote 556, Supplementary Estimates) Maintenance and Operation of Roads and Bridges, Generally

	Estimates	Allotments	Expenditures
Wages.	720 00	720 00	720 00
A Cost of Living Bonus and Other Pay-list Items.	2,050 00	2,050 00	361 37
B Maintenance and Repairs.	29,255 00	29,255 00	22,531 11
	<u>\$ 32,025 00</u>	<u>\$ 32,025 00</u>	<u>\$ 23,612 48</u>

As of March 31, 1945, there were 2 salaried employees being paid from this account.

A B Expenditures were as follows: Bryson, Que., \$4,108.07; Perley Bridge, Hawkesbury, Ont., \$10,428.33, of which \$5,300 was paid to Edmond Lessard and Eugene Labelle on the completion of their contract for painting, etc., of the steel work; Ottawa bridges and approaches, \$4,187.74; Great Bear River, N.W.T., \$1,500; 9 lesser works, \$2,668.34.

Dry Dock Subsidies, c. 191, R.S. \$ 465,000 00

A Burrard Dry Dock, North Vancouver.	112,500 00
B Montreal Floating Dock.	105,000 00
C Saint John Dry Dock.	247,500 00
	<u>\$ 465,000 00</u>

Payments of subsidies are based on a certificate of the Chief Engineer of the Department that the dock has been kept in a constant state of efficiency, that no discrimination has been used against any vessel wishing to use the dock, and that the rates charged have not exceeded the rates agreed upon between the Department and the dry dock management.

The Act of 1910 and the amending Act of 1917 are consolidated in the Dry Docks Subsidies Act, c. 191, R.S.

- A This subsidy, authorized by c. 27, 1917, is $4\frac{1}{2}$ per cent on a cost of \$2,500,000 for a period of 35 years. Payments, made semi-annually, will continue until 1960. The amount of \$2,381.86 is retained from the subsidy each year and is deposited to the credit of the Burrard Dry Dock Pontoons Account (see Open Accounts further on in this section).
- B Thirty-first annual subsidy payment, authorized by c. 17, 1910, is $3\frac{1}{2}$ per cent of a cost of \$3,000,000 for a period of 35 years.
- C This subsidy, authorized by c. 27, 1917, is $4\frac{1}{2}$ per cent of a cost of \$5,500,000 for a period of 35 years. Payments, made semi-annually, will continue until 1959.

**Vote 292 (and Vote 557, Supplementary Estimates) Construction, Repairs and Improvements—
Harbours and Rivers, Nova Scotia**

	Estimates	Allotments	Expenditures
A Canso—Wharf repairs (Revote \$13,800).....	18,000 00	18,000 00	16,832 46
B Digby—Additional fire protection for piers and sheds.....	10,800 00	10,800 00	4,258 64
C Digby—Repairs to piers.....	18,400 00	18,400 00	15,903 22
D Dingwall—Dredging.	86,500 00	104,735 16	104,735 16
E Freeport (Fish Point)—Repairs to breakwater—wharf.....	16,900 00	16,900 00	15,522 99
L'Archeveque—Breakwater extension.	12,000 00	12,000 00	69 00
F Meteghan—Breakwater repairs.	17,000 00	17,000 00	9,402 21
G Mulgrave—To take over and reconstruct portion of Railway Wharf—The Canadian National Railways having contributed \$87,000 (Revote \$71,100).....	85,000 00	85,000 00	70,031 63
H New Harbour—Breakwater repairs (Revote \$5,600).....	18,100 00	18,100 00	17,493 07
I Parrsboro Beach—Breakwater repairs and extension.....	20,500 00	20,500 00	20,045 39
Spencer's Island—Wharf repairs.....	25,600 00	25,600 00	108 91
J Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	319,000 00	319,000 00	276,451 42
War Risk Insurance(transfer from Vote 317).....	10,140 00	10,140 00	10,140 00
Supplement as Approved by Treasury Board (transfer from Vote 314).....	18,235 16		
	<u>\$ 676,175 16</u>	<u>\$ 676,175 16</u>	<u>\$ 560,994 10</u>

- A Colin R. MacDonald and Sidney W. Hagerty were paid \$16,360.01 on completion of their contract. Inspection cost \$472.45.
- B Materials and supplies cost \$4,258.64.
- C Repairs were carried out by day labour which cost \$6,388.54, while materials and supplies cost \$9,514.68.
- D J. P. Porter and Sons, Ltd., were paid \$103,619.76 on completion of their contract. Inspection cost \$1,037.63 and advertising \$77.77.
- E Repairs were carried out by day labour which cost \$3,613.03; materials and supplies cost \$11,909.96, of which \$7,618.58 was paid to Canada Creosoting Co., Ltd., for B.C. fir and red pine.
- F Wages amounted to \$3,796.86 and materials and supplies to \$5,605.35.
- G J. P. Porter and Sons, Ltd., completed repairs to the railway wharf and roundhead at a cost of \$267,289.09, of which \$160,768.26 was paid in 1943-44 and \$106,520.83 in 1944-45. (The Canadian National Railways paid the cost of repairs to the roundhead amounting to \$42,277.19, of which \$3,139.12 was paid in 1943-44 and \$39,138.07 in 1944-45, and in addition contributed in 1943-44 the sum of \$87,000 to the cost of repairs to the wharf.) Inspection cost \$1,048.87 and sundry materials were \$1,600.
- H Day labour on this project cost \$7,863.48 while materials and supplies were \$9,629.59.
- I Robert A. Douglas completed this work at a cost of \$19,530.54; inspection cost \$446.81 and sundries \$68.04.
- J Repairs and improvements at the following points were carried out by day labour: Cheverie, wharf, \$6,007.27; Hantsport, railway trestle, \$8,502.82, warehouse, \$6,097.41; Little Judique Ponds, breakwater, \$5,309.25; Pictou wharves and piers, \$14,197.60; Windsor wharf, \$5,899.63. Repairs and improvements by local tender at 2 points cost \$5,000. Repairs and improvements at 180 other points cost \$222,506.12. A new concrete mixer cost \$2,931.32. In all, labour cost \$117,343.90 and materials and supplies \$105,162.22.

Suppliers receiving \$5,000 or more: Canada Creosoting Co., Ltd., \$10,905.56; D. G. Kirk and Son, Ltd., \$7,863.08; Jos. A. Likely, Ltd., \$14,415.43; R. F. Logan, \$9,573.86; Barney Mosher, \$6,104.47; Weymouth Shipping Co., \$13,351.70.

**Vote 293 (and Vote 558, Supplementary Estimates) Construction, Repairs and Improvements—
Harbours and Rivers, Prince Edward Island**

	Estimates	Allotments	Expenditures
A Georgetown—Strengthening Railway Wharf.....	8,000 00	8,000 00	3,431 61
B Red Head—Wharf extension and breakwater.....	6,000 00	6,000 00	3,106 06
C Summerside—Repairs to railway wharf.....	16,800 00	16,800 00	13,439 79
D Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	64,000 00	64,000 00	29,444 18
War Risk Insurance (transfer from Vote 317).....	3,175 20	3,175 20	3,175 20
	<u>\$ 97,975 20</u>	<u>\$ 97,975 20</u>	<u>\$ 52,596 84</u>

- A The work was done by day labour which cost \$1,427.86 while materials amounted to \$2,003.75.
 B Labour cost \$874 and materials \$2,232.06.
 C H. J. Phillips and Son were paid \$12,684.33 on completion of their contract; inspection cost \$557.51 and other items were \$197.95.
 D Repairs and improvements were made at 33 other points at a cost of \$14,230.43 for labour and \$15,213.75 for materials and supplies.

**Vote 294 (and Vote 559, Supplementary Estimates) Construction, Repairs and Improvements—
Harbours and Rivers, New Brunswick**

	Estimates	Allotments	Expenditures
A Shippigan Gully—Breakwater repairs.....	65,000 00	65,000 00	19,084 64
B Harbours and Rivers—Generally—For maintenance of services, no new works to be undertaken.....	130,000 00	130,000 00	57,133 81
War Risk Insurance (transfer from Vote 317).....	5,400 00	5,400 00	5,400 00
	<u>\$ 200,400 00</u>	<u>\$ 200,400 00</u>	<u>\$ 81,618 45</u>

- A The Diamond Construction Co., Ltd., was paid \$18,925.48 on a contract of \$69,059.06; inspection cost \$108.61 and sundries \$50.55.
 B Wharf repairs at Savoy's Landing, carried out by day labour, cost \$6,480.52; repairs and improvements at 78 other points cost \$50,653.29. In all, labour cost \$24,937.95 and materials and supplies cost \$32,195.86.

**Vot 295 (and Vote 560, Supplementary Estimates) Construction, Repairs and Improvements—
Harbours and Rivers, Quebec**

	Estimates	Allotments	Expenditures
A Manicouagan (Baie Comeau)—Wharf improvements (Revote)	46,000 00	46,000 00	35,507 78
Montmagny—Wharf reconstruction.....	22,300 00	22,300 00	85 98
B Pointe au Pere—Wharf reconstruction (Revote \$25,000).....	60,000 00	60,000 00	55,021 97
C Rivière aux Renards—Wharf reconstruction (Revote \$25,000)...	201,000 00	201,000 00	199,023 52
D Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	345,000 00	345,000 00	234,034 61
War Risk Insurance (transfer from Vote 317).....	30,221 60	30,221 60	30,221 60
	<u>\$ 704,521 60</u>	<u>\$ 704,521 60</u>	<u>\$ 553,895 46</u>

- A Intrusion-Prepakt, Limited, was paid \$53,220.80 on a cost-plus contract; \$11,466.77 was refunded by the Ontario Paper Co. and \$6,273.50 by the Quebec North Shore Paper Co. Tests of sand, etc., cost \$27.25.

B Emile St. Pierre was paid \$41,507.96 on completion of a contract for repairs on which \$123,244.81 was paid in 1943-44; on completion of a second contract for repair work he was paid \$8,589.60. Inspection cost \$279.08.

Repairs by day labour cost \$4,645.33, of which sum Emile St. Pierre received \$4,348.92 for materials and rent of equipment.

C J. Ulysse Ste. Marie completed a contract for reconstruction and was paid \$196,771.88. Inspection cost \$2,251.64.

D The following works were performed by day labour: Desjardins, wharf repairs, \$10,303.63; Fort William, wharf repairs, \$5,050; Grand Entree, wharf reconstruction, \$6,402.91; Les Escoumains, wharf repairs, \$15,646.99; Matane, improvements and repairs, \$14,494.16, which includes \$1,369.84 for repairs to east breakwater, \$4,877.17 for rebuilding landing slip and \$8,247.15 for repairing protection works; Pointe au Pic, repairing and reconstructing wharf, \$6,967.59; Rimouski, maintaining and repairing wharves, \$6,997.31; Ruisseau LeBlanc, wharf repairs, \$7,659.54; Ste. Anne des Monts, wharf repairs, \$6,436.77; St. Ignace de Loyola, \$10,071.82, which includes \$998.82 for repairs to buffer pier, \$6,588.82 for repairs to protection wall and \$2,484.18 for wharf repairs.

Repairs to wharf at St. Paul de l'Île aux Noix, carried out by Jean Paul Trahan cost \$4,040.84.

Repairs and improvements were made at 157 other points at a cost of \$135,093.27. In all, labour cost \$84,988.45 and materials and supplies, \$140,135.54.

The Province of Quebec received a contribution of \$4,869.78, which was one-half the cost of a protection wall at Rivière aux Renards.

Suppliers receiving \$5,000 or more: Coulonge Lumber Co., \$5,513.06; Aristide Maltais, \$7,766.95; Leandre Thibault, \$5,567.89.

**Vote 296 (and Vote 561, Supplementary Estimates) Construction, Repairs and Improvements—
Harbours and Rivers, Ontario**

	Estimates	Allotments	Expenditures
A Port Maitland—Repairs to West Pier (Revote).....	25,000 00	25,000 00	20,630 79
B Rondeau—Replacement of Harbour protection.....	53,000 00	53,000 00	21,436 62
C Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	210,000 00	210,000 00	105,023 98
War Risk Insurance (transfer from Vote 317).....	22,140 00	22,140 00	22,140 00
	<u>\$ 310,140 00</u>	<u>\$ 310,140 00</u>	<u>\$ 169,231 39</u>

A Norman K. Cameron and Donald E. Phin completed their contract and extra work and were paid \$55,257.41, of which sum \$35,295.31 was paid in 1943-44 and \$19,962.10 in 1944-45. Inspection cost \$668.69.

B Detroit River Construction, Ltd., was paid \$20,983.17 on a contract of \$35,000. Inspection cost \$379.58 and sundries, \$73.87.

C The Chatham Dredging and General Contracting Co., Ltd. completed a contract (including extra work) amounting to \$7,257.86 for repairs to the west pier at Kingsville and were paid \$4,887.56 in 1943-44 and \$2,370.30 in 1944-45. Inspection cost \$64.50.

McNamara Construction Co., Ltd. was paid \$10,041.85 for repairs and improvements at the following points: Big Bay, \$1,365; Bronte, \$3,705.12; Innisfil Park, \$1,502.73; Parry Sound, \$3,469.

Russell Construction Co., Ltd. was paid \$23,280.33 on completion of a contract for construction of groynes, etc., at Toronto Island Breakwater. The company completed other works as follows: Hamilton, renewal of walings, \$884.20; Oakville, test piles, \$450; Toronto Island, protection work, \$4,543.32.

Repairs and improvements at 10 other points cost \$15,112.76. Repairs and improvements by day labour at 84 other points cost \$19,615.92 for labour and \$28,133.21 for materials and supplies. Sundries were \$527.59.

Vote 297 (and Vote 562, Supplementary Estimates) Construction, Repairs and Improvements—Harbours and Rivers, Generally, Manitoba—For maintenance of services, no new works to be undertaken (and War Risk Insurance of \$2,416.80, transfer from Vote 317).....	42,416 80
Expenditures.....	\$ 14,156 14

Repairs and improvements were made at 10 points at a cost of \$2,779.01 for labour and \$3,960.33 for materials and supplies including the cost of a tractor at \$4,175.

Vote 298 (and Vote 563, Supplementary Estimates) Construction, Repairs and Improvements—Harbours and Rivers, Generally, Saskatchewan, Alberta and Northwest Territories

	Estimates	Allotments	Expenditures
Yellowknife, N.W.T.—Improvements to navigation.....	5,450 00	5,450 00	
A Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	25,000 00	25,000 00	1,669 89
War Risk Insurance (transfer from Vote 317).....	732 80	732 80	732 80
	<u>\$ 31,182 80</u>	<u>\$ 31,182 80</u>	<u>\$ 2,402 69</u>

A Repairs and improvements were made at 4 points at a cost of \$244.29 for labour and \$1,425.60 for materials and supplies.

Vote 299 (and (a) Vote 564, Supplementary Estimates; (b) Vote 455, Further Supplementary Estimates) Construction, Repairs and Improvements—Harbours and Rivers, British Columbia and Yukon

	Estimates	Allotments	Expenditures
A Esquimalt Dry Dock—Wharf repairs (Revote \$89,000).....	150,000 00	150,000 00	149,317 21
B New Massett—Wharf reconstruction (Revote \$13,700).....	47,700 00	47,700 00	7,966 23
C Port Alberni—Assembly wharf—Construction of shed.....	20,000 00	20,000 00	14,661 28
D Port Simpson—Wharf repairs.....	33,000 00	33,000 00	29,606 28
Steveston—Harbour improvements.....	5,100 00	5,100 00	63 10
Stewart—Wharf repairs.....	32,000 00	32,000 00	
Westview—Harbour improvements.....	95,000 00	95,000 00	132 50
E Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	216,000 00	216,000 00	157,543 55
War Risk Insurance (transfer from Vote 317).....	15,860 55	15,860 55	15,860 55
	<u>\$ 614,660 55</u>	<u>\$ 614,660 55</u>	<u>\$ 375,150 70</u>

A North Western Dredging Co., Ltd. completed its contract (including extra work) at a cost of \$230,852.99, of which \$86,612.92 was paid in 1943-44 and \$144,240.07 in 1944-45. Inspection cost \$5,077.14.

B Campbell Contracting Co., Ltd. was paid \$7,882.84 on account of its contract of \$58,378. Sundries were \$83.39.

C Horie-Latimer Construction Co., Ltd. was paid \$14,117.41 on account of its contract of \$17,731; inspection cost \$456.87; sundries, \$87.

D Armour Salvage & Towing Co., Ltd. completed its contract and was paid \$29,110.50; inspection cost \$286.30; sundries, \$209.48.

E The British Columbia Bridge and Dredging Co. was paid \$1,824.91 for repairs to the wharf at Cowan's Cove and \$5,603.60 for repairs to the wharf at Snug Cove.

Frank Gagne was paid \$5,903.83 for repairs and improvements at the following points: Campbell River, \$2,027; Comox, \$315; Gow's Landing, \$130; Rock Bay, \$300; Surge Narrows, \$2,031.83; Van Anda, \$1,100.

Wm. Greenlees completed his contract for a new float and repairs to the existing float at Minstrel Island and was paid \$6,592.96. Of this amount \$4,000.15 was paid from this appropriation and \$2,592.81 from Vote 313 for the new float. In addition, Mr. Greenlees was paid \$1,035 for repairs to the float at Van Anda.

Horie-Latimer Construction Co., Ltd. completed its contract for repairs to wharf and float at Campbell River and was paid \$12,354.13; on its contract for repairs to wharves at Hospital Bay and Irvines Landing it received \$10,276.91 (\$1,382.31 at Hospital Bay and \$8,894.60 at Irvines Landing); in addition, the company was paid for repairs and improvements as follows: Gow's Landing, \$158; Port Alberni, \$2,760; Quathiasi Cove, \$973.50; Vancouver, \$197.50.

James MacDonald Construction Co., Ltd. received \$6,428.10 for repairs and improvements as follows: Fulford Harbour, \$250; Port Washington, \$4,439.15; Roberts Bay, \$1,014.95; Sturdies Bay, \$724.

Repairs and improvements were made at 12 other points at a cost of \$20,170.49.

Inspection on all the above works cost \$1,576.82; other charges, \$236.60.

Repairs and improvements were made by day labour at 103 other points at a cost of \$28,752.33 for labour and \$55,291.68 for materials and supplies.

The Canada Creosoting Co., Ltd. was paid \$5,984.82.

TELEGRAPH BRANCH

By Section 9 (e) of the Public Works Act, c. 166, R.S., the Minister shall have the management, charge and direction of the telegraph lines belonging to Canada.

Vote 300 Branch Administration

	Estimates	Allotments	Expenditures
Salaries.	22,960 00	23,260 00	23,245 12
Cost of Living Bonus and Other Pay-list Items.	1,280 00	1,440 00	1,437 98
Printing and Stationery.	750 00	450 00	382 59
A Travelling Expenses.	1,300 00	1,240 00	965 37
B Sundries.	1,315 00	1,215 00	791 50
	<u>\$ 27,605 00</u>	<u>\$ 27,605 00</u>	<u>\$ 26,822 56</u>

As of March 31, 1945, there were 9 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus. J. E. Bray, \$3,120; A. McDonald, \$3,960; T. E. Orr, \$2,400; F. G. Sims, \$4,920.

A Travelling expenses of \$685.59 were paid to F. G. Sims.

B Telegrams cost \$379.56 and telephone tolls \$389.89.

Vote 301 Telephone Services at Ottawa.	100,000 00
Expenditures.	<u>\$ 99,879 02</u>

In addition to the above expenditures, \$307,694.46 was paid from the War Allotment, making a total of \$407,573.48, compared with \$383,262.83 for 1943-44. The costs cover the telephone service for the various departments at Ottawa, the residence telephones of the Ministers and their private secretaries, and also the following telephones in the Ottawa area: Hull Animal Laboratories; Hull Post Office; Lockhouses at Hog's Back and Long Island; Rockcliffe R.C.M.P. Barracks.

Exchange service for offices is given through one large and three smaller private branch exchanges at a cost of \$397,819.01; direct telephone services cost \$9,405.58; miscellaneous expenses were \$348.89.

The National Harbours Board, Canadian Farm Loan Board, International Joint Commission, Unemployment Insurance Commission and other offices which used these services have repaid the charges. The amounts were credited to the above Vote and to the War Allotment.

Vote 302 Land and Cable Telegraph Lines—Lower St. Lawrence and Maritime Provinces, including working expenses of vessels for cable work

	Estimates	Allotments	Expenditures
Salaries and Commissions.	78,350 00	73,089 80	73,089 80
Cost of Living Bonus and Other Pay-list Items.	11,700 00	13,197 63	13,197 63
Overtime for Telegraph and Telephone Operators.	3,000 00	4,083 76	4,083 76
Repairs.	28,000 00	27,836 99	27,836 99
Materials and Supplies.	9,500 00	20,056 64	20,056 64
A Subsidies.	5,625 00	5,557 00	5,557 00
B Sundries.	14,825 00	20,068 86	20,068 86
Supplement as Approved by Treasury Board (transfer from Vote 314).	12,890 68		
	<u>\$ 163,890 68</u>	<u>\$ 163,890 68</u>	<u>\$ 163,890 68</u>

As of March 31, 1945, there were 179 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus. G. E. Routier, \$3,000; G. H. Roy, \$2,400. Commissions paid to 26 agents amounted to \$9,279.17. In addition to their salaries, 2 operators were provided with living quarters, the annual rental value of which totalled \$360.

- A The Consolidated Paper Corporation, Ltd., receives a yearly subsidy of \$3,932 for providing and maintaining telephone service on Anticosti Island; the agreement, authorized by P.C. 1848, 1924, was renewed on Nov. 1, 1944, for another five-year term. The Department contributed \$650 towards maintenance of the radio station at Ellis Bay, Anticosti Island. Three other payments amounted to \$975.
- B Rents of 30 offices amounted to \$3,997.04. The Maritime Telegraph and Telephone Co., Ltd. was paid \$1,339.65 for attachments and rentals in the year 1944. Travelling expenses of \$300 or over were paid to: D. Lapointe, \$462.26; J. Logue, \$670.99; C. A. Othot, \$1,074.56; J. I. Young, \$1,189.64.

Vote 303 Telegraph and Telephone Services—Operation and Maintenance, Alberta and Saskatchewan

	Estimates	Allotments	Expenditures
Salaries and Commissions.	86,811 00	86,811 00	82,604 46
Cost of Living Bonus and Other Pay-list Items.	11,200 00	11,200 00	10,802 99
Overtime for Telegraph and Telephone Operators.	7,000 00	7,000 00	3,386 64
Repairs.	6,000 00	5,800 00	3,247 20
A Supplies and Sundries.	13,589 00	13,789 00	13,695 61
	<u>\$ 124,600 00</u>	<u>\$ 124,600 00</u>	<u>\$ 113,736 90</u>

As of March 31, 1945, there were 48 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates do not include cost of living bonus. Date of separation is shown in parenthesis. P. R. Elmer, \$2,400; J. D. Noel, \$3,600 (Mar. 14). Commissions paid to 36 agents amounted to \$905.54. In addition to their salaries, 13 employees were provided with living quarters, the annual rental value of which totalled \$2,823.

- A Rents of 17 offices amounted to \$4,191.95.

Vote 304 Telegraph and Telephone Services—Operation and Maintenance, Division Superintendent's Office, Vancouver

	Estimates	Allotments	Expenditures
Salaries.	12,720 00	13,070 00	13,029 00
Cost of Living Bonus and Other Pay-list Items.	1,100 00	1,200 00	1,138 72
A Sundries.	2,430 00	1,980 00	1,838 71
	<u>\$ 16,250 00</u>	<u>\$ 16,250 00</u>	<u>\$ 16,006 43</u>

As of March 31, 1945, there were 7 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus. R. G. Bishop, \$3,480; C. H. Mead, \$2,580.

- A Postage cost \$1,036.22 and miscellaneous \$802.49.

Vote 305 Telegraph and Telephone Services—Operation and Maintenance, British Columbia—Northern and Yukon Districts

	Estimates	Allotments	Expenditures
Salaries and Commissions.	100,323 00	99,123 00	88,405 13
Cost of Living Bonus and Other Pay-list Items.	13,000 00	13,000 00	10,224 97
Repairs.	5,000 00	6,200 00	4,506 87
A Supplies and Sundries.	16,677 00	16,677 00	13,428 52
	<u>\$ 135,000 00</u>	<u>\$ 135,000 00</u>	<u>\$ 116,565 49</u>

As of March 31, 1945, there were 52 salaried employees being paid from this account. G. W. McKay was receiving a salary at an annual rate of \$1,800, exclusive of cost of living bonus, and an isolation allowance of \$1,500 on that date. In addition to their salaries 6 operators were provided with living quarters, the annual rental value of which totalled \$1,560. Commissions paid to 52 agents amounted to \$2,130.71.

- A Rents of 22 offices totalled \$3,292.96.

Vote 306 Telegraph and Telephone Services—Operation and Maintenance, British Columbia—Vancouver Island District

	Estimates	Allotments	Expenditures
Salaries and Commissions.....	81,406 00	81,406 00	79,169 45
Cost of Living Bonus and Other Pay-list Items.....	10,000 00	11,000 00	10,650 79
Pole Line and Wire Rentals.....	4,800 00	4,800 00	4,545 26
Overtime for Telegraph and Telephone Operators of the Telegraph Branch of the Department of Public Works.....	2,500 00	2,500 00	878 93
Repairs.	5,000 00	5,000 00	3,365 06
A Supplies and Sundries.....	10,794 00	9,794 00	7,262 75
	<u>\$ 114,500 00</u>	<u>\$ 114,500 00</u>	<u>\$ 105,872 24</u>

As of March 31, 1945, there were 48 salaried employees being paid from this account. In addition to their salaries, 4 operators were provided with living quarters, the annual rental value of which totalled \$780. Commissions paid to 60 agents amounted to \$5,852.72.

A Rents of 11 offices totalled \$979.30.

Vote 307 Telegraph and Telephone Services—Operation and Maintenance, Generally (and War Risk Insurance of \$113.13, transfer from Vote 317).....	5,113 13
Expenditures.....	\$ 2,903 88

La Compagnie de Telephone du Nord, Ltée. operates the Temiskaming telephone line on an annual subsidy of \$2,000; the agreement, authorized by P.C. 966 of March 14, 1940, terminates on April 1, 1950. Sundry outlay amounted to \$903.88.

Vote 308 Telegraph Reconstruction, Repairs and Improvements, Maritime Provinces and Lower St. Lawrence.....	12,000 00
Expenditures.....	\$ 11,977 11

Vote 309 Telegraph Reconstruction, Repairs and Improvements, Saskatchewan and Alberta.....	12,000 00
Expenditures.....	\$ 9,612 23

Vote 310 Telegraph Reconstruction, Repairs and Improvements, British Columbia— Northern and Yukon Districts.....	17,000 00
Expenditures.....	\$ 15,780 30

Vote 311 Telegraph Reconstruction, Repairs and Improvements, British Columbia— Vancouver Island District.....	9,000 00
Expenditures.....	\$ 8,997 77

Vote 565 Vancouver Island—For payment of rental of Telegraph line placements on Kwakwewlth Indian Reserve.....	3,766 00
Expenditures.....	\$ 3,765 60

The Department of Mines and Resources was paid \$3,765.60 as rent of line placements to March 31, 1943.

Vote 566 Vancouver Island—Installation of radiophone equipment at Kyuquot.....	3,900 00
Expenditures.....\$	3,860 05

GENERAL

Vote 312 National Gallery of Canada

	Estimates	Allotments	Expenditures
Salaries.	32,460 00	30,892 00	30,891 08
Cost of Living Bonus and Other Pay-list Items.....	3,500 00	2,931 00	2,930 65
A Art Exhibitions, Lectures and Educational Work.....	7,970 00	9,405 00	9,342 68
B Purchase of Works by Canadian Artists.....	15,000 00	9,742 00	9,649 44
C Printing, Reproductions, Catalogues, Stationery and Sundries..	6,700 00	12,660 00	12,582 67
War Risk Insurance (transfer from Vote 317).....	2,700 00	2,700 00	2,700 00
	\$ 68,330 00	\$ 68,330 00	\$ 68,096 52

The expenditures of the Gallery are governed by "An Act to incorporate the National Gallery of Canada", c. 33, 1913, and are controlled by a Board of three trustees who serve without remuneration and receive their reasonable travelling and other expenses. The moneys appropriated by Parliament for the work of the Board, or which the Board may receive by bequest, or in any other manner, are expended under the direction of the Board.

An account under the title of "National Gallery of Canada—Special", which is shown under Open Accounts at the end of this section, is maintained to record the value of monetary gifts and bequests to the National Gallery as well as the amounts of expenditure from such sums.

As of March 31, 1945, there were 16 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Date of separation is shown in parenthesis. G. J. Harbour, \$3,000 (Jan. 20); H. O. McCurry, \$6,000.

A The services of Miss Mabel May, lecturer, cost \$876. Fees and expenses of other lecturers, artists, etc., amounted to \$1,836. Other costs were as follows: advertising, \$732.25; express, freight, etc., \$2,223.29; insurance, \$1,145.51; travel, \$262.99; wages, etc., \$2,285.42; sundries, \$2,397.69. The sum of \$2,416.47 was refunded for expenses in connection with exhibitions outside of Ottawa.

B An etching "The Three Crosses" cost \$2,997; pictures, sketches, etc., cost \$5,951; designs for reproduction were \$700 and sundries \$257.44. The sum of \$256 was received from sale of silk screen paintings and credited to this allotment.

C Prints, reproductions and slides cost \$18,531.88; catalogues, etc. were \$799.86; printing and stationery supplied by the Department of Public Printing and Stationery cost \$1,015.17, and by commercial firms, \$475.01; freight, express and cartage amounted to \$955.81; brokerage was \$494.31; sundry supplies, etc., cost \$7,246.77. Sales of reproductions, etc. amounted to \$16,936.14, which was credited to this account.

Sampson Matthews, Ltd. was paid \$11,317.84.

Vote 313 Miscellaneous works not otherwise provided for, not more than \$3,000 to be expended on any one work.....	25,000 00
Expenditures.....\$	19,304 54

The distribution of these expenditures by provinces, etc., with the number of works in each shown in parentheses, is as follows:—

Nova Scotia	(3).....	1,619 45
Prince Edward Island	(3).....	2,284 27
New Brunswick	(2).....	1,226 38
Quebec	(1).....	2,995 56
Ottawa	(1).....	675 83
Ontario	(1).....	1,570 00
British Columbia	(6).....	8,933 05
		\$ 19,304 54

Chief Architect's Branch—

Ottawa, Ont.: The Federal District Commission was paid \$675.83 towards cost of a recreational centre for civil servants at Ottawa on expropriated property north of Wellington Street.

Chief Engineer's Branch—

At Minstrel Island, B.C., Wm. Greenlees was paid \$2,592.81 for the construction of a float; advertising was \$39.06. Work was done at Sidney Inlet, B.C., at a cost of \$1,412.48. At 11 other points work was done by day labour at a cost of \$5,218.16 for labour and \$4,662.22 for materials, etc.

Contributions were made towards the cost of the following projects: Provincial Government of British Columbia, dredging in the Fraser River near Chilliwack, \$1,946.98; First Narrows Bridge Co., Ltd., dredging in the Capilano River at West Vancouver, B.C., \$187; Kent Municipal Council, protection work on the Fraser River near Agassiz, B.C., \$1,000; Town of Oakville, Ont., protection work, \$1,570.

Vote 314 To supplement on approval of Treasury Board except where less than \$200 is required, any of the appropriations of the Department of Public Works, \$100,000;	
less \$41,734.25 transferred.....	\$ 58,265 75
Expenditures.....	nil

Net amounts transferred to other votes of this Department were as follows: To Vote 259 (\$3,216.54); Vote 283 (\$6,556.77); Vote 287 (\$835.10); Vote 557 (\$18,235.16); Vote 302 (\$12,890.68); total, \$41,734.25.

Vote 315 To provide for balances required to complete any projects undertaken in previous fiscal years and for which no specific provision is made in the fiscal year 1944-45.	20,000 00
Expenditures.....	\$ 10,955 20

At Dingwall, N.S., repairs to the breakwater were completed by day labour at a cost of \$2,567.73 for labour and \$1,945.09 for materials. At Friar's Head, N.S., \$265.65 was paid for legal services in connection with the purchase of land required for Fisherman's wharf. At Lunenburg, N.S., Wilson Machinery & Supply Co. received \$851.87 in final settlement of a claim for engineer's services and for the difference between amount of erection tender and actual cost of erection of derrick. At Shelburne, N.S., Barney Mosher and Merrill D. Rawding were paid \$397.40 for items omitted from the final estimate of their contract for additions to the public building. At Richelieu River, Que., expenses in connection with the acquisition of land required for Fryer's Island dam were \$383.51. At St. Alphonse d'Howard, Que., legal services cost \$15. At Ottawa, the Central Scientific Co. of Canada was paid \$16.95 for supplies to the West Block Testing Laboratories, Murphy & Morrow received \$1,895 for stucco work at the Printing Bureau garage and carpenter shop, and F. A. Wilson Contracting Co., Ltd. received \$2,367 on its contract (including extra work) at the Royal Canadian Mint on which \$7,443 was paid in 1943-44. At Grande Prairie, Alta., Turner-Donald Construction, Ltd., was paid \$250, which had been withheld from the final estimate of its contract for an addition to the building.

Vote 316 Telephone service other than at Ottawa.....	8,000 00
Expenditures.....	\$ 7,803 57

The expenditures, which are for this Department only, covered 122 telephones with 59 extensions as follows: Chief Architect's Branch, 17 office and 1 residence; Chief Engineer's Branch, 37 office and 24 residence; Telegraph Branch, 42 office; Minister's Office, Montreal, 1 office.

Vote 317 War Risk Insurance—Subject to allocation by the Treasury Board, \$215,000;	
less \$214,992.56 transferred.....	\$ 7 44
Expenditures.....	nil

Amounts transferred to other Votes of this Department, under authority of T.275210 B. of January 4, 1945, were as follows: Vote 260 (\$53,461.75), Vote 261 (\$68,630.73), Votes 292 and 557 (\$10,140), Votes 293 and 558 (\$3,175.20), Votes 294 and 559 (\$5,400), Votes 295 and 560 (\$30,221.60), Votes 296 and 561 (\$22,140), Votes 297 and 562 (\$2,416.80), Votes 298 and 563 (\$732.80), Votes 299 and 564 (\$15,860.55), Vote 307 (\$113.13), Vote 312 (\$2,700), total, \$214,992.56.

Transfer from Vote 68 Unforeseen Expenses, \$80,000 (Department of Finance)\$ 35 00

Expenditure represents the cost of a floral tribute on behalf of the Dominion Government on the death of George Depasta, Minister to Canada from Greece.

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S.\$ 137,899 47

A Port Morien (Cow Bay), N.S.	8,680 51
B Ottawa, Ont., Wellington Street Expropriation	129,218 96
	<u>\$ 137,899 47</u>

A Hochelaga Shipping and Towing Co., Ltd. was awarded \$6,210 with taxed costs of \$2,470.51 for damages to S.S. *Ostrea* in a collision with an obstruction in the vicinity of the pier at Port Morien on Sept. 22, 1934.
B Esther A. Sherwood, \$96,000, interest, \$28,391.87, taxed costs, \$1,827.09, total, \$126,218.96; H. J. Murtagh, \$3,000 retained from award in 1941-42 pending settlement of taxes.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.\$ 4,481 66

WAR

War Allotments and Expenditures

See Page		Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
CURRENT					
CHIEF ARCHITECT'S BRANCH					
V-39	Armoury Accommodation for Canadian Officers' Training Corps Units.....	55,000 00	49,045 52		209,247 28
V-39	Halifax, N.S.—Extension to old Salt Fish Building.....	18,500 00	17,505 35		17,505 35
V-39	Quebec, Que.— To provide for the construction of a temporary office building.....	1,000 00	166 18		166 18
V-39	Conversion of Drill Hall to provide temporary office accommodation. Ottawa, Ont.—	33,000 00	9,130 95		9,130 95
V-39	Payment of claim of Guinane Construction Co., Ltd. in connection with construction of Temporary Building No. 1.....	14,000 00	14,000 00		14,000 00
V-39	Temporary Building No. 8.....	1,000 00	213 00		773,057 27
V-40	Temporary Building No. 8—Addition.....	310,000 00	306,982 92		384,076 17
V-40	Army Base Post Office—Extension.	20,000 00	19,532 45		19,532 45
V-40	To provide for the construction of a temporary annex to the Records Building on Carling Avenue.....	15,000 00	13,333 18		13,333 18
V-40	Construction of Hostels for Junior Female Employees in the Public Service.....	500 00	300 00		339,967 02
V-40	Furnishings for Laurentian Terrace Hostel.....	1,000 00	548 09		67,692 24
V-40	Temporary Building for Wartime Prices and Trade Board, Sussex Street.....	1,000 00	500 00		271,390 80

See Page		Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
CURRENT—Concluded					
CHIEF ARCHITECT'S BRANCH—Concluded					
Edmonton, Alta.—					
V-40	Construction of Tank Calibrating Building for Weights and Measures Branch, Department of Trade and Commerce.....	7,500 00	6,426 59		8,094 79
V-40	Expropriation of Oliver Property...	27,000 00	26,982 35		26,982 35
V-41	Dawson Creek, B.C.—Building for Post Office Services.....	1,000 00	97 00		12,836 00
V-41	Norman Wells, N.W.T.—Additional Office and Living Accommodation for various Government Departments.....	20,000 00	8,180 55		8,180 55
V-41	Post-War Construction Program—Expenses in connection with preparation of plans and specifications, etc.	5,000 00	3,139 10		3,139 10
V-41	Furniture, etc. for war employees	705,000 00	671,577 13	29,094 82	3,538,522 59
V-41	Repairs, alterations, operation and maintenance of buildings.....	2,395,000 00	2,363,386 98	30,831 21	7,660,774 30
V-41	Rentals of premises occupied for war purposes.....	1,920,000 00	1,845,583 90	153,088 86	5,310,445 97
CHIEF ENGINEER'S BRANCH					
V-42	North Sydney, N.S.—Reconstruction of wharf and terminal facilities and transfer of property.....	331,000 00	328,495 30		371,345 65
V-42	Saint John Harbour (Courtenay Bay), N.B.—Dredging.....	216,000 00	214,769 03		836,648 33
Waterways, Alta.—					
V-42	Dredging in Athabaska and Clearwater Rivers.....	34,000 00	33,173 55		33,173 55
V-42	Improvements.....	9,000 00	8,047 44		8,047 44
V-42	Seymour Narrows, B.C.—Removal of Ripple Rocks Nos. 1 and 2—To make a test of the overhead method of effecting removal of Ripple Rocks, including inspection service.....	127,000 00	475 90		503,864 85
V-42	War Bonus to crews of Dredges and Tugs operating in War Zones within dangerous waters.....	1,000 00	753 35		1,520 72
V-42	Post-War Construction Program—Expenses in connection with surveys, preparation of plans and specifications, etc.....	175,000 00	141,892 30		152,677 30
TELEGRAPH BRANCH					
V-43	To provide for a 24-hour service on the Pacific Coast.....	85,000 00	82,082 51		232,295 84
V-43	Ottawa, Ont.—Telephone Service....	309,000 00	307,694 46	35,656 68	
					1,009,129 49
GENERALLY					
V-43	Contingencies.....	30,000 00	26,126 63		
Total Current.....		6,867,500 00	6,500,141 71	248,671 57	21,836,777 71
*Non-Current Allotments.....					7,414,893 59
Total.....		\$ 6,867,500 00	\$ 6,500,141 71	\$ 248,671 57	\$29,251,671 30

* The details of these Allotments will be found in Public Accounts of previous years.

CHIEF ARCHITECT'S BRANCH

Allotment: Armoury Accommodation for Canadian Officers' Training Corps Units	55,000 00
Expenditures	\$ 49,045 52

The following allowances for Canadian Officers' Training Corps accommodation at colleges and universities were paid from this allotment:—

Nova Scotia: Antigonish, St. Francis Xavier College, \$367.41; Church Point, Ste. Anne's College, \$162.71; Halifax, Dalhousie University and King's College, \$1,875; Nova Scotia Technical College, \$400.86; St. Mary's College, \$1,648.71; Wolfville, Acadia University, \$699.32.

Prince Edward Island: Charlottetown, St. Dunstan's University, \$509.71.

New Brunswick: Bathurst, Sacred Heart University, \$266.26; Chatham, St. Thomas University, \$136.05; Fredericton, University of New Brunswick, \$1,381.50; St. Joseph, St. Joseph's University, \$164.50; Sackville, Mount Allison University, \$620.82.

Quebec: Lennoxville, University of Bishop's College, \$151.18; Montreal, Loyola College, \$2,250; McGill University, \$5,205.33; Mont St. Louis Academy, \$1,750; University of Montreal, \$5,750; Quebec, Laval University, \$3,000; Ste. Anne de la Pocatière, Agricultural College, \$375.

Ontario: Guelph, Ontario Agricultural College, \$132.50; Hamilton, McMaster University, \$1,750; Kingston, Queen's University, \$1,637.18; London, University of Western Ontario, \$1,058; Ottawa, University of Ottawa, \$3,942; Toronto, University of Toronto, \$4,383.50.

Manitoba: Winnipeg, University of Manitoba, \$225.

Saskatchewan: Saskatoon, University of Saskatchewan, \$2,774.44.

Alberta: Edmonton, University of Alberta, \$2,449.62.

British Columbia: Vancouver, University of British Columbia, \$3,847.36; Victoria, Victoria College, \$131.56.

Allotment: Halifax, N.S.—Extension to old Salt Fish Building	18,500 00
Expenditures	\$ 17,505 35

Brookfield Construction Co., Ltd., built this extension at a cost of \$17,505.35.

Allotment: Quebec, Que.—To provide for the construction of a temporary office building ..	1,000 00
Expenditures	\$ 166 18

Allotment: Quebec, Que.—Conversion of Drill Hall to provide temporary office accommodation	33,000 00
Expenditures	\$ 9,130 95

Metropolitan Goulet Co., Ltd. was paid \$9,130.95 on account of its contract for electrical distribution system.

Allotment: Ottawa, Ont.—Payment of claim of Guinane Construction Co., Ltd., in connection with construction of Temporary Building No. 1	14,000 00
Expenditures	\$ 14,000 00

The payment of claim of \$14,000 was authorized by P.C. 1909 of March 20, 1945.

Allotment: Ottawa, Ont.—Temporary Building No. 8	1,000 00
Expenditures	\$ 213 00

This sum had been withheld in 1943-44 from the contract of H. A. Wickett Co., Ltd.

Allotment: Ottawa, Ont.—Temporary Building No. 8—Addition..... 310,000 00
Expenditures..... \$ 306,982 92

H. A. Wickett Co., Ltd. completed this addition for \$374,161.72, of which sum \$74,495.80 was paid in 1943-44 and \$299,665.92 in 1944-45. The services of the Clerk of Works were \$1,644.12. Kitchen equipment cost \$4,398.52, house cables, etc., \$1,082.36, and additional sprinkler heads, \$192.

Allotment: Ottawa, Ont.—Army Base Post Office—Extension..... 20,000 00
Expenditures..... \$ 19,532 45

Alex. I. Garvoek, Ltd., completed its contract (including extra work) and was paid \$18,878.26; the services of the Clerk of Works were \$548.04; sundries cost \$106.15.

**Allotment: Ottawa, Ont.—To provide for the construction of a temporary annex to the
 Records Building on Carling Avenue.....** 15,000 00
Expenditures..... \$ 13,333 18

Alex. I. Garvoek, Ltd., was paid \$12,874.50 on its contract of \$46,775; the services of the Clerk of Works were \$319.71; sundries cost \$138.97.

**Allotment: Ottawa, Ont.—Construction of Hostels for junior female employees in the
 Public Service.....** 500 00
Expenditures..... \$ 300 00

The sum of \$300, withheld from Hill-Clark-Francis, Ltd., for the completion of minor items was paid.

Allotment: Ottawa, Ont.—Furnishings for Laurentian Terrace Hostel..... 1,000 00
Expenditures..... \$ 548 09

**Allotment: Ottawa, Ont.—Temporary Building for Wartime Prices and Trade Board,
 Sussex Street.....** 1,000 00
Expenditures..... \$ 500 00

Hill-Clark-Francis, Ltd. was paid the sum of \$500 which had been withheld in 1943-44 for the completion of minor items on its contract.

**Allotment: Edmonton, Alta.—Construction of Tank Calibrating Building for Weights and
 Measures Branch, Department of Trade and Commerce.....** 7,500 00
Expenditures..... \$ 6,426 59

Jas. C. Haddow was paid \$5,951.70 on his contract (including extras) which amounted to \$6,613; the services of the Clerk of Works were \$418.42 and sundries cost \$56.47.

Allotment: Edmonton, Alta.—Expropriation of Oliver Property..... 27,000 00
Expenditures..... \$ 26,982 35

The Royal Trust Co., administrator of the estate of the late Mrs. Harriet Oliver, was paid \$25,430; tenants' claims were \$950; legal services cost \$602.35.

Allotment: Dawson Creek, B.C.—Building for Post Office Services.....	1,000 00
Expenditures.....\$	97 00

Allotment: Norman Wells, N.W.T.—Additional Office and Living Accommodation for various Government Departments.....	20,000 00
Expenditures.....\$	8,180 55

Prefabricated Buildings, Ltd. supplied 2 Loxtave army huts for \$7,298; other charges were \$882.55.

Allotment: Post-War Construction Program—Expenses in connection with preparation of plans and specifications, etc.....	5,000 00
Expenditures.....\$	3,139 10

As of March 31, 1945, there were 4 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Dates of appointment are shown in parentheses: E. A. Gardner, \$4,200 (Mar. 31); Z. Kuszewski, \$4,000 (Mar. 2); H. J. Morin, \$3,420 (July 17); J. A. H. Pelletier, \$4,000 (Feb. 19).

Allotment: Furniture, etc., for war employees.....	705,000 00
Expenditures.....\$	671,577 13

The above expenditures consist of \$354,242.71, covering purchase of furniture for Ottawa offices as referred to under Vote 260 and \$317,334.42 for offices outside of Ottawa as indicated under Vote 261.

Furniture charged to War Appropriation from September, 1939, to March, 1945, amounted to \$3,538,522.59. Of this amount \$2,223,177.82 was paid for furniture used in Ottawa offices.

During the year the purchases were as follows: 193 bookcases, 10,222 cabinets, 14,561 chairs, 1,403 costumers, 228 cupboards, 3,271 desks, 6,163 tables, 210 telephone stands, 6,804 transfer cases, 1,345 trays, 257 typewriter stands, 61 safes, 313 stools, other furniture, 473. The following is a distribution of the expenditures: Office of the Comptroller of the Treasury, \$6,425.63; Labour, \$40,215.22; National Defence, \$76,748.35; National Research Council Laboratory, \$9,785.67; National Revenue, \$43,083.05; Pensions and National Health, \$108,013.57; Soldier Settlement and Veterans Land Act, \$11,307.68; Transport, \$5,193.69; Veterans Affairs, \$15,386.04; Wartime Prices and Trade Board, \$9,300.46; other departments, each less than \$5,000, \$20,787.60; for stock, \$325,330.17.

Allotment: Repairs, alterations, operation and maintenance of buildings.....	2,395,000 00
Expenditures.....\$	2,363,386 98

The above expenditures consist of \$1,866,248.52 covering cost of repairs, etc., for buildings at Ottawa referred to under Vote 260, and the following amounts totalling \$497,138.46 for buildings outside of Ottawa referred to under: Vote 261 (\$212,928.36); Vote 262 (\$41,430.85); Vote 263 (\$69,380.31); Vote 264 (\$42,221.82); Vote 265 (\$7,125.48); Vote 266 (\$12,601.35); Vote 267 (\$20,900.16); Vote 268 (\$89,376.34); Vote 269 (\$1,047.64); and Vote 274 (\$126.15).

Allotment: Rentals of premises occupied for war purposes.....	1,920,000 00
Expenditures.....\$	1,845,583 90

The above expenditures consist of \$365,700.17 representing rent of Ottawa offices as referred to under Vote 260, and \$1,479,883.73 for offices outside of Ottawa as indicated under Vote 261.

CHIEF ENGINEER'S BRANCH

Allotment: North Sydney, N.S.—Reconstruction of wharf and terminal facilities and transfer of property.....	331,000 00
Expenditures.....	\$ 328,495 30

T. C. Gorman (Nova Scotia), Ltd. has been paid \$364,034.61 on its contract work. Of this sum \$40,756.83 was paid in 1943-44 and \$323,277.73 in 1944-45. A. J. Macdonald, temporary assistant engineer, April-March, was paid \$2,778.12 and \$1,269.93 for car mileage and meals; inspection cost \$793.57; wages were \$235.80 and sundries, \$140.15.

Allotment: Saint John Harbour (Courtenay Bay), N.B.—Dredging.....	216,000 00
Expenditures.....	\$ 214,769 03

Marine Industries, Ltd. has been paid \$311,374.51 on its contract for dredging. Of this sum, \$107,989.80 was paid in 1943-44 and \$203,384.71 in 1944-45. Inspection cost \$3,045.20, wages were \$7,291.75 and materials and supplies, \$1,047.37.

Allotment: Waterways, Alta.—Dredging in Athabaska and Clearwater Rivers.....	34,000 00
Expenditures.....	\$ 33,173 55

Cummins Construction Co. was paid \$30,219.94 for dredging under contract; R. Thistlethwaite, engineer inspector, received \$803.77 for services, August 15-November 30; other inspectors were paid \$1,106.51; travel cost \$577.69 and sundries amounted to \$465.64.

Allotment: Waterways, Alta.—Improvements.....	9,000 00
Expenditures.....	\$ 8,047 44

The work was done by day labour and the costs were as follows: wages, \$2,806.34; travel, \$648.99; materials and supplies, \$4,592.11.

Allotment: Seymour Narrows, B.C.—Removal of Ripple Rocks Nos. 1 and 2—To make a test of the overhead method of effecting removal of Ripple Rocks, including inspection service.....	127,000 00
Expenditures.....	\$ 475 90

Wages and materials were \$475.90.

Allotment: War Bonus to Crews of Dredges and Tugs operating in War Zones within dangerous waters.....	1,000 00
Expenditures.....	\$ 753 35

The crews of 4 dredges and 3 tugs received a total of \$753.35. Distribution of the expenditures by provinces follows: Nova Scotia, \$324.65; New Brunswick, \$183.90; Quebec, \$244.80.

Allotment: Post-War Construction Program—Expenses in connection with surveys, preparation of plans and specifications, etc.....	175,000 00
Expenditures.....	\$ 141,892 30

As of March 31, 1945, there were 17 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over exclusive of cost of living bonus on that date or at date of separation follows. Dates of separation are shown in parentheses. E. L. Ball, \$2,580; A. O. Barrette, \$2,580; A. F. Blanchard, \$2,580; A. R. Bonnell, \$2,640 (Mar. 13); W. J. Bruce, \$2,580; R. C. Carle, \$2,580; E. R. Dodge, \$2,580; J. E. Duncan, \$2,580; J. A. Flatt, \$2,580; G. H. Grescoe, \$2,580; J. M. Hill, \$2,580 (Jan. 7);

T. L. Hughson, \$2,580 (Oct. 1); J. E. Kellet, \$3,180; J. F. Kelly, \$2,580; A. Kirby, \$2,580; M. Lamoureux, \$2,580; W. G. Logue, \$2,580; W. N. McClintock, \$2,580; R. C. McGowan, \$2,580 (July 4); J. J. McLellan, \$2,580; T. M. Montague, \$2,580; W. E. Plummer, \$2,580; T. H. Stevens, \$2,700; J. A. Thatcher, \$2,580 (Nov. 1); J. H. Theriault, \$2,580 (Feb. 16).

Travelling expenses of \$300 or over were paid to: E. L. Ball, \$301.88; W. J. Bruce, \$478.51; R. C. Carle, \$749.65; J. P. Chevalier, \$650.65; A. Gagnon, \$648.26; J. F. Kelly, \$759.81; A. Kirby, \$635.51; M. Lamoureux, \$671.65; J. N. Latraverse (included under Vote 276); T. M. Montague, \$900.99; J. A. A. Piche (included under Vote 276); L. Prentice, \$1,883.74; J. Sansfacon, \$574.35; G. E. Smith (included under Vote 276); R. D. C. Stewart, \$711.30; J. A. Villandre (included under Vote 276).

The expenditure was made up as follows: salaries, \$78,314.52; wages, \$21,043.01; materials and supplies, \$21,834.14; travel, \$20,394.95; sundries, \$305.68. The distribution by provinces follows: Nova Scotia, \$18,181.20; Prince Edward Island, \$1,636.97; New Brunswick, \$8,324.12; Quebec, \$41,050.36; Ontario, \$39,896.38; Manitoba, \$7,529.76; British Columbia, \$10,184.42; test borings generally, \$15,089.09.

TELEGRAPH BRANCH

Allotment: To provide for a 24-hour service on the Pacific Coast.....	85,000 00
Expenditures.....	\$ 82,082 51

This service was supplied on the Vancouver Island lines and the British Columbia Northern and Yukon lines by departmental staff.

Allotment: Ottawa, Ont.—Telephone Service.....	309,000 00
Expenditures.....	\$ 307,694 46

This expenditure is referred to under Vote 301, Telephone Service at Ottawa.

GENERALLY

Allotment: Contingencies.....	30,000 00
Expenditures.....	\$ 26,126 63

The expenditures were as follows:—

Chief Architect's Branch: maintenance, repairs and improvements at 6 points, \$1,049.35.

Chief Engineer's Branch: maintenance, repairs and improvements at 14 points, \$6,412.79.

Telegraph Branch: Baie Comeau, Que., services of night operator, May 5 to December 31, 1944, \$1,138.29.

Quebec War Conference: sundry expenses, \$1,733.21.

Generally: photographic supplies which are referred to under Vote 260, \$15,792.99.

Expenditures for other Departments

Services were rendered and work performed by various Branches of this Department, the expenditures for which were charged to the appropriations or war allotments of other Departments in the amounts indicated:—

Chief Architect's Branch: Agriculture, \$38,942.12; Mines and Resources, \$5,143.56; National Health and Welfare, \$32,125.84; National Research Council, \$15,000; National Revenue, \$8,825.71; Post Office, \$6,104.53; Royal Canadian Mounted Police, \$128,347.40; Secretary of State, \$18,855.84; Trade and Commerce, \$212.13; Unemployment Insurance Commission, \$728,239.69; Veterans Affairs, \$4,625,524.05.

Chief Engineer's Branch: Fisheries, \$2,607.16; Mines and Resources, \$20,071.81; Munitions and Supply, \$15,695.16; National Defence—Army Services, \$5,991.80, Naval Services, \$481,192.07; Transport, \$134,356.38.

Telegraph Branch: National Defence—Army Services, \$898.46, Air Services, \$40,722.49; Transport, \$691.74.

Comparative Statement of Accounts Receivable

	March 31, 1945	March 31 1944
Current Year.....	285,659 20	33,464 10
Previous Years—Collectable.....	35,042 25	47,377 19
—Uncollectable.....	157,743 22	157,743 22
	<u>\$ 478,444 67</u>	<u>\$ 238,584 51</u>

Items in excess of \$1,000 in Previous Years—Uncollectable: Abitibi Power & Paper Co., \$3,039.03; A. H. Baldwin, \$3,507.92; Alex. Baptist, \$2,116.96; Geo. Baptist Son & Co., \$4,859.02; Batson & Currier, \$5,558.70; J. R. Booth, \$12,832.50; The Bronson Weston Lumber Co., \$10,237.75; R. Campbell & Son, \$1,558.50; B. Choat & Samuel Kern, \$18,391.08; Despatch Garage, \$4,819; Corporation of Galt & Dundas, \$8,000; G. A. Grier & Co., \$1,060.59; W. E. Manhard, \$1,231.47; R. Murdy, \$2,600.62; Pembroke Lumber Co., \$1,016.26; Perley & Pattee, \$10,093.11; Estate Robert Reid, \$1,428; Ritchie Bros., \$1,048.14; Ross Ritchie & Co., \$5,281.48; Wm. Ritchie & Co., \$1,111.35; P. P. Saulter, \$5,163.89; Honourable James Shead, \$9,807.65; S. H. Stoot, \$1,075; Estate Levi Young, \$1,466.20.

OPEN ACCOUNTS

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
Miscellaneous—				
A Animal House. Virology Laboratory— Kamloops, B.C.....	7 90		7 90	
B Burrard Dry Dock pontoons Replacement Funds.....	60,403 89	4,225 43		64,629 32
C Contractors' Securities—Cash—Public Works.	630,611 36	744,908 24	759,316 77	616,202 83
D Contractors' Securities and Earnings—Held for creditors.....	3,422 97	5,471 11	923 93	7,970 15
E Fraser River Bridge—Maintenance.....	178,621 79	98,830 62	145,384 55	132,067 86
F National Gallery of Canada—Special.....	19,271 95	14,388 50	14,809 80	18,850 65
	<u>\$ 892,339 86</u>	<u>\$ 867,823 90</u>	<u>\$ 920,442 95</u>	<u>\$ 839,720 81</u>

A This account was closed during the fiscal year by the transfer of the small balance to Ordinary Revenue—Miscellaneous.

B Under the terms of the Dry Docks Subsidies Act, c. 191, R.S., amounts deducted from subsidies paid to the Burrard Dry Dock Company, Ltd., are credited to this account, to which interest at the rate of 3 per cent compounded annually is also credited. The moneys are to be used for the renewal of the pontoons in connection with the dry dock.

C Under Section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1944-45, bonds so held in respect of the Department of Public Works amounted to \$638,550.

D This account records the value of contractors' securities and earnings held pending the settlement of claims made by their creditors. Payments, made in accordance with the terms of such settlements, are debited hereto.

E By authority of P.C. 2965, October 4, 1939, the Department of Public Works took over from the Province of British Columbia for maintenance and operation the railway bridge at New Westminster, known as the Fraser River Bridge, the transfer being effective from December 1, 1939.

All tolls collected from the railways using this bridge are credited to this account. The cost of ordinary maintenance and operation is met from moneys voted by Parliament and such vote, entitled "Maintenance and Operation of the New Westminster Bridge", is recouped at the end of each fiscal year from the revenues collected. In addition, expenses amounting to \$109,997.16 in connection with the contract with the Dominion Bridge Co., Ltd., for large repairs were paid directly from this account.

The balance remaining in the fund is to accumulate for the ten years specified in the agreement pending final settlement with the Province.

F Monetary gifts and bequests to the National Gallery are credited to this account. They include the following received during the year: Beardmore & Co., Ltd., \$702; Canada Packers, Ltd., \$702; Canadian Bank of Commerce, \$621; Canadian Pool Agencies, \$702; Carnegie Corporation of New York, \$3,300; Christie Brown Co., Ltd., \$702; Cook Clothing Co., Ltd., \$702; R. Laidlaw Lumber Co., Ltd., \$702; MacLaren Advertising Co., Ltd., \$702; Massey-Harris Co., Ltd., \$600; Gordon McKay & Co., Ltd., \$594; R. S. McLaughlin, \$702; John Northway & Son, Ltd., \$702; N. M. Paterson, \$702; Rowntree Co., Ltd., \$621; Shell Oil Co. of Canada, Ltd., \$621; Wm. Wrigley Jr. Co., Ltd., \$702. Lecture registration fees amounted to \$279.50. Included also is the annual interest of \$30 on a Dominion of Canada perpetual bond for \$1,000, which is held in the custody of the Department of Finance.

Sampson Matthews, Ltd. was paid \$12,115 (\$5,000 paid in 1943-44) for reproductions of paintings for the armed forces. Lectures, etc. were given by Walter Abel and R. Hubbard at a cost of \$2,694.80.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
Unclaimed Cheques Suspense—				
Public Works.	\$ 7,637 63	\$ 86 74		\$ 7,724 37

All cheques except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue are credited to this account.

DEPARTMENT OF RECONSTRUCTION

REVENUE AND EXPENDITURES

OPEN ACCOUNTS

1944-45
DEPARTMENT OF RECONSTRUCTION
PUBLIC ACCOUNTS

PART II

VA

DEPARTMENT OF RECONSTRUCTION

Details of

REVENUES AND EXPENDITURES

— Details of —

OPEN ACCOUNTS

DEPARTMENT OF RECONSTRUCTION

The Department of Reconstruction was established by the Department of Reconstruction Act, c. 18, 1944. Under section 6 of the Act, the Minister is empowered to: (a) institute any inquiry deemed necessary by him to obtain information respecting reconstruction plans, and for such purpose may, with the approval of the Governor in Council, appoint a person to conduct any necessary inquiry and a person so appointed shall have the authority of a commissioner appointed under Part I of the Inquiries Act, and the provisions of the Inquiries Act shall apply in respect of any such inquiry; (b) require of any person in Canada a return of information which the Minister may require relating to reconstruction; (c) consult with representatives of primary producers, industry, science and labour upon any question connected with reconstruction; (d) establish committees or boards and use existing organizations and agencies to assist him in carrying out the purposes of this Act; (e) inaugurate conferences of representatives of primary producers, industry, science and labour as well as representatives of dominion, provincial and municipal authorities engaged or likely to engage in any reconstruction plan.

The following excerpt from P.C. 7995 of October 13, 1944, lists the various powers, duties and functions transferred to the Minister of this Department under and by virtue of the provisions of the Department of Reconstruction Act, 1944, and of the Public Service Re-arrangement and Transfer of Duties Act, c. 165, R.S.

- “(a) with respect to the disposal and allocation of war materials and other assets no longer required in the prosecution of the war, which powers, duties and functions were vested in the Minister of Munitions and Supply under the Surplus Crown Assets Act, 1944, and by P.C. 9108 of Nov. 29, 1943, P.C. 5297 of July 12, 1944, and any other Orders.
- “(b) with respect to the disposal and allocation of war materials and other assets no longer required in the prosecution of the war, which powers, duties and functions were vested in the Minister of Munitions and Supply under P.C. 1342 of March 4, 1944, P.C. 4013 of May 29, 1944, P.C. 5296 of July 12, 1944, P.C. 5301 of July 12, 1944, and any other Orders.
- “(c) those vested in the Minister of Trade and Commerce with regard to the National Research Council, including the chairmanship of the Committee of the Privy Council on Scientific and Industrial Research, P.C. 1266 of June 6, 1916, Research Council Act, c.177, R.S.
- “(d) with respect to civil aviation vested in the Minister of Transport under the Aeronautics Act (c. 3, R.S. as amended) and the Department of Transport Act, 1936, and P.C. 3076 of July 8, 1940, as amended and any other statutes or Orders.”

In connection with the direction in (d) above, it should be noted that the relevant expenditures are reported under the Department of Transport, as the allied appropriations are voted in the Estimates of that Department and the Deputy Minister thereof continues to administer Civil Aviation.

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[8b] Consolidated Deficit Account:

Ordinary	969,205 63
War	2,931,924 01

\$3,901,129 64

Revenues—

[8b] Consolidated Deficit Account:

Ordinary	3,806 21
Special Receipts	6,773,578 79

\$6,777,385 00

Receipts and Disbursements—Open Accounts

[9] Loans and Advances	\$ 600,000 00	[10] Deposit and Trust Accounts.....	\$ 263,944 01
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NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page VA—10.

GENERAL COMMENTS

There is an appendix to this Section. It contains the Balance Sheet and Income and Expenditure Statement of War Assets Corporation.

REVENUES

Comparative Summary

	1944-45	1943-44
Ordinary Revenue—		
A Refunds of Expenditure	3,806 21	1,152 51
• Total Ordinary	3,806 21	1,152 51
Special Receipts—		
B Refunds of Previous Years' War Expenditures	18,785 59	8,410 18
C Sale of Surplus War Assets	6,754,793 20	
Grand Total	\$6,777,385 00	\$ 9,562 69

Details

Ordinary Revenue—	
A Refunds of Previous Years' Expenditures:	
National Research Council, return of empty containers, etc.	3,806 21
Total Ordinary	3,806 21
Special Receipts—	
B Refunds of Previous Years' War Expenditures:	
National Research Council, return of empty containers, etc.	18,785 59
C Sale of Surplus War Assets	6,754,793 20

The Surplus Crown Assets Act, c. 21, 1944-45 provided for the handling and disposal of all surplus Crown assets by the War Assets Corporation and authorized the Governor in Council to fix a percentage of the net proceeds of sales and all other moneys received by the Corporation which it may retain to meet its administrative costs or other expenses. Under P.C. 5299 of July 12, 1944 and P.C. 9024 of November 30, 1944, the percentage to be retained was fixed at 3% for the period from commencement to March 31, 1945 and P.C. 180/2662 of April 17, 1945, authorized an increase in the percentage to 5% and extended the applicable period to June 30, 1945. The amount of \$6,754,793.20 received from War Assets Corporation as net proceeds of sales was not accompanied by details.

Grand Total \$6,777,385 00

Certified correct.

R. A. C. HENRY,
Deputy Minister.

NATIONAL RESEARCH COUNCIL

Vote 357 (and Vote 577, Supplementary Estimates) Salaries and other expenses of the National Research Council

	Estimates	Allotments	Expenditures
Salaries.....	484,497 00	464,497 00	434,712 30
Cost of Living Bonus and Other Pay-list Items.....	44,330 00	39,330 00	22,278 24
A Postgraduate Scholarships.....	35,000 00	29,025 00	29,025 00
B Grants in Aid of Research.....	209,175 00	129,175 00	123,698 59
National Research Laboratories.....	239,577 00	334,577 00	330,521 78
General Administration.....	22,950 00	22,950 00	14,713 79
Sundries.....	15,000 00		
	1,050,529 00	1,019,554 00	954,949 70
C Less Estimated Revenue.....	125,000 00	94,025 00	94,025 00
	\$ 925,529 00	\$ 925,529 00	\$ 860,924 70

The amounts shown as allotments authorized were approved by the National Research Council under Section 10 (e) of the Research Council Act, c. 177, R.S.

As of March 31, 1945, there were 200 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Mackenzie, C. J.....	\$ 15,000 00	\$ 1,290 52†	*Howlett, L. E.....	4,200 00	
Adams, G. A.....	3,840 00		*Hurst, D. G.....	3,300 00	
(transferred to Vote 358, Oct. 1)			*Johnson, J. S.....	3,840 00	
Babbitt, J. D.....	2,700 00	2,040 10†	Katz, M.	3,720 00	
*Ballard, B. G.....	4,440 00	394 10†	*Klein, G. J.....	4,020 00	
*Barks, A. A.....	2,580 00		*Kuhring, M. S.....	3,180 00	1,046 04
*Bayley, C. H.....	3,840 00	831 86†	Larose, P.	4,200 00	329 13
*Biggar, R.	3,120 00		Lathe, F. E.....	8,000 00	542 20†
Boyle, R. W.....	8,000 00	490 22	*Laurence, G. C.....	3,840 00	
Brown, A. G.....	2,700 00		*Ledingham, G. A.....	4,200 00	552 74†
*Browne, C. J.....	2,640 00		Leroy, D. J. (Aug. 18)....	3,000 00	
*Cambron, A.	5,200 00	412 73†	*Light, A. K.....	3,840 00	
*Clement, G.	2,580 00		*MacKiddie, C. G.....	2,580 00	
Cook, S. J.....	5,200 00		*MacMorran, G.	3,000 00	303 39†
Cook, W. H.....	6,500 00	819 60†	*Malloch, J. G.....	5,000 00	1,205 48†
*Courtice, W. H.....	4,320 00		*Manson, J. M.....	3,180 00	
Cracknell, E. J.....	2,400 00		Marion, L. E.....	3,720 00	
Davis, C. W.....	2,700 00		*Marshall, J. B.....	2,940 00	
*Dilworth, P. B. (Sept. 1) ..	2,940 00		Mather, D. T.....	2,700 00	
Dore, J. I.....	2,700 00		*May, W. C.....	2,580 00	
*Eagleson, S. P.....	5,700 00	437 76	McKim, F. L. W.....	2,820 00	
Evans, G. B.....	2,400 00		*McLintock, W. S.....	2,400 00	
*Field, G. S.....	4,200 00		*Morrison, W. A.....	3,300 00	596 66†
Field, R. H.....	4,200 00		Murphy, S. J.....	3,300 00	
*Freeth, F. W.....	3,000 00		*Neish, A. C.....	2,820 00	
*Gallay, W. (Oct. 28).....	4,200 00	319 74†	Niven, C. D.....	3,720 00	649 37†
Gibbons, N. E.....	3,480 00		*Northwood, T. D.....	3,060 00	
Gill, M. S.....	3,300 00		*Orr, J. L.....	2,940 00	1,210 89†
*Gishler, P. E.....	3,840 00		Paradis, R.	2,700 00	
*Grace, N. H.....	4,200 00		Parkin, J. H.....	7,700 00	1,019 74†
Grant, A. J.....	4,200 00		Pearce, J. A.....	2,820 00	367 87†
Green, F. G.....	4,200 00		*Puddington, I. E.....	3,840 00	
Griffith, T. R.....	3,300 00	434 23†	*Renouf, S. W. B.....	2,820 00	
Halferdahl, A. C.....	4,200 00	388 85	*Rose, D. C.....	5,400 00	
Henderson, J.....	2,700 00		Rosser, F. T. (transferred to Vote 358, Oct. 1)....	3,840 00	
Hoff, R. W.....	4,020 00				
*Hopkins, C. Y.....	4,020 00	606 62†			
Hossack, J.	3,420 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Ruedy, R.	3,300 00		*Tupper, K. F. (Sept. 1)....	3,840 00	
*Sanders, F. H. (Aug. 1)....	3,480 00		*Turnbull, L. G.	2,940 00	
*Simpson, J. H.	3,180 00		Tweedie, A. S.	2,700 00	
*Smith, D. S.	3,060 00		Van Winsen, A. (Apr. 11) ..	3,300 00	
*Smith, N. K.	2,400 00		Watson, C. E.	3,420 00	
Steacie, E. W. R.	7,100 00		Watson, W. W.	3,300 00	
Stedman, D. F.	4,020 00		West, G. O.	2,700 00	
Strader, L. E.	2,400 00		Whalley, M. E.	2,820 00	
Tapp, J. S.	3,720 00	1,264 87†	Wolochow, D.	4,200 00	
Thomson, W. W.	3,300 00		Woodecock, A. H. (May 10)	3,000 00	

† Paid in whole or in part from the War Allotment.

Travelling expenses of \$300 or over were paid as follows to persons serving without remuneration: E. P. Fetherstonhaugh, \$504.14; J. A. Gray, \$359.15; R. Newton, \$525.78; G. M. Shrum, \$1,174.35.

A Scholarships were awarded to students undertaking research in conjunction with their post-graduate study at Canadian Universities.

B An amount of \$123,698.59 was transferred to the Trust Fund for the purpose of aiding investigations on problems, and promoting the development of research. Of this amount, \$84,207.98 was placed to the credit of various Committees; \$33,695.30 was advanced to individuals for the purpose of carrying on scientific work; and the balance, \$5,795.31, was required for the purpose of furthering international affiliations.

C Estimated Revenue—Amounts aggregating \$94,025 were transferred from the Special Fund and applied as refunds against expenditure of the following allotments in the amounts listed: Post-graduate Scholarships, \$14,025; National Research Laboratories, \$80,000.

Suppliers receiving \$5,000 or more: Canadian Laboratory Supplies, Ltd., \$6,124.37; Dominion Government—Department of National Defence—Army Services, \$268.21, Air Services, \$4,877.46, Department of Public Printing and Stationery, \$13,405.13; Eastview Bus Service, Ltd., \$11,352.50; Hydro-Electric Power Commission of Ontario, \$24,800.63; Alex. E. MacRae, \$7,619.50; Marchand Electrical Co. Ltd., \$10,747.28.

Vote 358 Expanded Research on the Utilization of Farm Crops..... 325,000 00
Expenditures..... \$ 26,636 13

A distribution of expenditures follows:

Biology Equipment (Ottawa).....	2,292 02
Biology Maintenance (Ottawa).....	154 50
Biology Travel (Western).....	393 70
Salaries (Ottawa).....	23,795 91
	\$ 26,636 13

This vote was not sub-divided in the Estimates.

As of March 31, 1945, there were 21 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: G. A. Adams, \$3,840; J. D. Leslie, \$2,700; F. T. Rosser, \$3,840; R. W. Watson, \$2,820.

WAR

War Allotments and Expenditures

(National Research Council)

	Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
CURRENT				
Special War Activities.....	2,970,000 00	2,931,924 01	18,785 59	7,574,391 47
*Non Current Allotments.....				1,722,423 83
	\$2,970,000 00	\$2,931,924 01	\$ 18,785 59	\$9,296,815 30

* The details of these Allotments will be found in Public Accounts of previous years under the Department of Trade and Commerce.

Allotment: National Research Council—Special War Activities..... 2,970,000 00
 Expenditures.....\$2,931,924 01

Expenditures were incurred in undertaking scientific and development work related to Canada's war effort in the solution of problems submitted by Departments, Boards and industry. The figure shown above for expenditures is the net after applying the sum of \$597,538.12 which was transferred from the Open Account "Special Fund" (see page VA-10) to this allotment.

As of March 31, 1945, there were 792 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employee in receipt of war duties supplement is indicated by an asterisk.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Alcock, N. Z.	\$ 2,580 00	\$ 2,996 01	Gould, S. H.	3,180 00	
Alexander, W. A.	3,480 00		Grassie, V. R. (May 30)	2,700 00	
Allen, C. E.	2,700 00		Gunning, H. E. (Nov. 1)	2,700 00	
Armstrong, L. D.	2,580 00		Haight, H. V.	2,400 00	
Ashford, W. R.	2,700 00		Hamilton, J. B.	3,600 00	
Bailey, R.	2,700 00		Haney, W. L.	2,700 00	2,054 76
Barnes, C. (Sept. 1)	4,800 00		Harris, G. M.	2,700 00	
Barnes, J. C.	3,060 00	317 70	Harrison, R. D.	3,060 00	
Barss, W. M.	2,700 00	358 26	Henderson, W. J.	3,840 00	662 63
Bell, J. H.	2,700 00	883 31	Hennessey, A. E.	2,460 00	
Bell, J. W.	4,200 00	1,059 93	Holmes, C. R. G.	2,460 00	
Bell, R. E.	2,580 00	542 49	Holuj, S.	2,700 00	
Berhalter, E. J.	2,460 00		Hopkins, J. W.	3,360 00	
Beveridge, H. N.	2,580 00	3,056 02	Hopps, J. A.	2,580 00	
Bewick, H. A.	2,700 00	506 27†	Hushley, W.	2,700 00	
Bott, G. E.	3,600 00		Isakson, G. (Oct. 4)	2,460 00	
Boyer, F. W.	2,700 00		Kelland, H. H.	2,560 00	
Breeze, J. E.	3,300 00	820 04	Kennedy, J. E.	2,580 00	
Brown, E. A.	3,300 00		Koenig, H. P. (Aug. 24)	2,460 00	
Bruce, W. (Sept. 23)	2,460 00		Laidlaw, A. M.	3,600 00	
Brunton, D. C.	2,580 00	654 30	Lecaine, H.	2,700 00	
Burr, E. G.	4,200 00		Leslie, J. D. (Transferred to Vote 358, Oct. 1)	2,700 00	
Cairns, J. N.	2,400 00		Lister, M. W.	3,480 00	
Cameron, W. M.	2,400 00		Lynch, J. A.	2,700 00	
Campbell, R. G. (Aug. 27)	2,580 00		Maas, O.	7,500 00	382 65
Carman, P. D.	2,940 00		MacCauley, G. A.	2,580 00	
Cave, H. M.	3,300 00		MacInnes, T. M.	2,580 00	
Clarke, F.	2,820 00		Mann, K. C.	3,180 00	1,923 00
Cohen, M.	3,180 00		Marshall, I. M.	4,200 00	1,365 80
Covington, A. E.	2,460 00		Mazerall, E. W.	2,700 00	
Cox, W. J.	2,460 00		McCreedy, S.	2,400 00	
Darwent, B. de B.	3,060 00		McKay, K. G.	2,700 00	1,309 56
Davidson, H. H. A.	2,580 00		McKinley, D. W. R.	3,840 00	2,291 19
Davis, J. F.	2,580 00		McLaren, R. S.	2,430 00	
Drover, C. E. (Sept. 12)	2,460 00		McLeish, C. W.	2,700 00	535 59
Drummond, W. D.	2,580 00	1,387 76	McLeod, L. A.	2,700 00	
Duchastel, P. A.	2,940 00		Meagher, G. V. (Jan. 5)	2,460 00	
Duckworth, H. E. (Oct. 1)	2,580 00		Michael, T. H. G.	2,460 00	
Dunlap, J. A.	2,700 00		Millar, C. H.	2,700 00	
Eastham, A. M.	2,820 00		Miller, G. A.	2,820 00	1,023 09
Edwards, J. T.	2,820 00		Mohun, W. A.	3,480 00	
Elliot, H. W.	2,940 00		Morris, R. M.	2,580 00	
Emond, G. A.	2,400 00		Mounce, G. R.	3,300 00	
Fensom, D. S.	2,820 00		Mungen, R.	3,600 00	
Ferguson, A. J.	2,700 00		Naldrett, S. N.	3,480 00	
Ferris, H. A.	3,060 00	469 46	Nazzer, D. B.	2,700 00	
Fineman, M. N.	2,700 00		Neale, M. J.	2,580 00	
Fitch, F. T.	2,700 00		Neish, A. C.	2,820 00	
Friedman, O. M.	2,700 00		(transferred to Vote 358, Oct. 1)		
Gillies, A. (June 4)	2,700 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
†Nickle, A. G.	2,700 00		Simpson, J. A.	2,460 00	
Nodwell, R.	2,580 00		Smith, D. P.	2,820 00	
Park, F. R.	2,700 00	377 39	†Smith, E. C. (Nov. 1)	3,200 00	
Parsons, H. E.	3,840 00	884 99	Smith, W. M.	2,820 00	1,660 47
Patten, R. H. (Oct. 1) ...	4,200 00		Smyth, H. R.	3,840 00	1,622 15
Pattenson, C. F.	2,700 00		†Soper, J. H.	2,700 00	
Paul, E. B.	2,460 00		†Spinks, J. W.	4,400 00	
Pepper, T. P.	2,580 00		Staniforth, A. B.	2,940 00	
Perks, R. L.	3,060 00		Stanyer, A. E.	2,520 00	
Perusse, J. P.	2,400 00		Stapells, R. F. (Sept. 6) .	2,460 00	
Poole, F. A.	2,820 00		Storey, E. B.	2,700 00	
Pronaszko, S.	3,060 00		Sutherland, G. A.	3,300 00	
Redman, L. T.	2,580 00		Tidridge, W. A.	2,580 00	
Retallack, J. G.	2,700 00		Topp, A. C.	3,060 00	
Rettie, R. S.	2,580 00	451 92	Torrell, B. N. (Sept. 1) ...	2,580 00	
Robertson, R. E.	2,700 00		Walker, A. R. (Oct. 1) ..	3,300 00	
(June 1)			Wallace, W. A. (Sept. 1) .	2,460 00	
Robinson, E. F. V.	2,700 00	463 35	Watson, R. W. (transferred to Vote 358, Oct. 1) ...	2,820 00	
Robinson, G. de B.	3,500 00		Weatherburn, A. S.	2,460 00	
Rouillard, C. D.	3,200 00		Webb, E. L.	2,700 00	
Rugg, H. H.	2,820 00		West, D. L. (Dec. 15)	3,480 00	
Samolewicz, J. J.	3,060 00		†Wilhelm, J. O.	4,800 00	535 75†
Schnarr, R. G.	2,400 00		Wilkinson, W. C.	2,700 00	
Seed, C. E.	2,760 00		(Oct. 29)		
Semeniuk, G.	3,180 00		*Wilson, W. R.	3,180 00	
Shenstone, A. G.	4,200 00	3,331 97	Work, E. A.	2,700 00	
Sheppard, J. R. (May 6)	4,200 00				
Simonovitch, L.	2,700 00				

†Paid in whole or in part from other accounts.

†On loan to Department of National Defence—Air Services, from which salaries were recovered and credited to this allotment. In the case of J. O. Wilhelm, the period was to November 30 only.

The travelling expenses paid from this account to the following employees are included in the amounts shown under Vote 357; C. J. Mackenzie, J. H. Parkin, J. D. Babbitt, C. H. Bayley, C. Y. Hopkins, M. S. Kuhring, G. A. Ledingham, G. Macmorran, J. G. Malloch, W. A. Morrison, C. D. Niven, J. L. Orr, J. A. Pearce, J. S. Tapp.

Travelling expenses of \$300 or over were paid as follows to (a) employees whose salary rates were under \$2,400, (b) employees whose salaries were paid from other sources and (c) individuals who were serving without remuneration: P. E. Blais, \$305.84; J. W. Broughton, \$418.52; A. C. Burton, \$462.94; T. J. Campbell, \$452.98; J. B. Collip, \$1,234.45; J. Craigie, \$499.96; P. T. Demos, \$909.45; O. F. Denstedt, \$393.32; G. H. Ettinger, \$518.25; A. C. Goodings, \$335.70; F. M. Hanna, \$1,676.63; A. D. Hood, \$989.00; K. B. Jackson, \$1,752.05; H. Kimberley, \$696.97; J. E. Leduc, \$306.77; J. McArthur, \$301.58; L. H. McConnell, \$339.83; H. W. McCrae, \$534.85; C. A. Mitchell, \$362.99; J. R. Naden, \$576.20; J. S. Parsons, \$872.20; W. Penfield, \$1,192.69; G. T. Perry, \$498.11; H. J. Poole, \$1,231.16; G. B. Reed, \$1,080.68; T. Roston, \$349.53; L. W. Schofield, \$526.88; P. H. Thorlakson, \$442.91; F. Turnbull, \$752.99; J. E. Whealy, \$1,152.20.

The following officials served without salary but received living or other allowances: K. B. Jackson, \$1,418.88 (\$1.35 per hour); F. A. Kendrick, \$4,161 (\$11.40 per day); H. J. Poole, \$2,210 (\$10 per day).

Suppliers receiving \$5,000 or more: Aerovox (Canada) Limited, \$7,433.36; British Security Co-ordination, \$55,072.86; Canadian General Electric Co., Ltd., \$13,482.01; Canadian Import Co., Ltd., \$5,815.72; Canadian Laboratory Supplies, Ltd., \$5,963.96; Canadian Marconi Co., \$7,883.05; Canadian National Railways, \$10,165.73; Canadian Office and School Furniture, Ltd., \$10,341; Canadian Westinghouse Co., Ltd., \$7,276.07; Central Scientific Co., Ltd., \$8,304.63; Commonwealth Electric Corporation, Ltd., \$44,070; Dominion Bridge Co., Ltd., \$28,395.12; Dominion Engineering Co., Ltd., \$7,222.96; Dominion Government—Department of National Defence—Army Services, \$6,627.45; Air Services, \$1,340.37; Department of Public Printing and Stationery, \$11,140.85; D. Kemp Edwards, Ltd., \$6,154.68; Federal District Commission, \$6,575; Ferranti Electric, Ltd., \$5,191.40; Fisher Scientific Co., Ltd., \$5,327.67; Township of Gloucester, \$7,975.42; Goodyear Tire and Rubber Co. of Canada, Ltd., \$5,539.63; Hammond Manufacturing Co., \$10,421.08; Instruments, Ltd., \$15,542; International Resistance Co., Ltd., \$6,915.55; International Water Supply, Ltd., \$6,020.29; Marchand Electrical Co., Ltd., \$5,242.31; Multigraph Sales Agency, \$7,160.09; Northern Electric Co., Ltd., \$10,646.14; Peacock Brothers, Ltd., \$6,051.45; Photostat Corporation, \$5,042.52; Research Enterprises, Ltd., \$88,516.90; Small Electric Motors (Canada) Ltd., \$14,526.27; Sparton of Canada, Ltd., \$23,441.32; Sylvia Electric Products, Inc., \$9,939.29; War Assets Corporation, Ltd., \$19,718.57.

The following amounts were paid in connection with contracts:

	Current 1944-45	Total Payment to date
Doran Construction Co., Ltd., Ottawa, Ont.		
Construction of storage building, Ottawa.....	24,351 07	24,351 07
Extension of gas and oil laboratory, Ottawa.....	25,803 85	39,480 53
Iceing tunnel, Ottawa.....	218 56	33,637 27
New fire hazard and hydraulic laboratory, Ottawa.....	15,984 34	140,013 72
Hanger stand and dynamometer room, Ottawa.....	90,824 24	115,502 23
Addition to heating plant, Ottawa.....	2,206 27*	71,874 15
Office extension, engine test laboratory, Ottawa.....	17,584 30	17,584 30
Addition to structure laboratories, Ottawa.....	25,832 52	25,832 52
Explosive building—re magazine, barricade and firing chamber, Ottawa.....	6,538 00	9,719 00
Addition to medical laboratory and animal building, Kingston.....	23,625 38	23,625 38
	<u>\$ 228,555 99</u>	<u>\$ 501,620 17</u>
Watrous Limited, Brantford, Valcartier.....	528 40	5,284 00
McDougall and Friedman, Montreal, Valcartier.....	7,931 30	12,773 71
Magloire Cauchon Ltée, Quebec, Valcartier.....	188,554 01	366,717 27
†Metropolitan Electric Co. Ltd., Quebec, Valcartier.....	38,020 00	67,000 00
†Goulet, Ltd., Quebec, Valcartier.....	57,000 00	115,500 00
	<u>\$ 292,033 71**</u>	<u>\$ 567,274 98</u>

†Merged as "Metropolitan Goulet Ltd.," effective January 8, 1945.

*Transfer of the cost of materials and other charges to the Department of National Defence-Army Services.

**Of this total, the sum of \$146,671.39 was transferred to the Department of National Defence-Army Services and is included in the amount, \$334,980.33, appearing under "Expenditures for other Departments".

Expenditures for other Departments

Services were rendered and work performed by the National Research Council for other Departments, the expenditures for which were charged to the accounts of such Departments in the amounts indicated: Department of Munitions and Supply, \$1,117,906.64; Department of National Defence-Army Services, \$334,980.33, Naval Services, \$214,838.61, Air Services, \$115,825.18.

Comparative Statement of Accounts Receivable

	March 31, 1945	March 31, 1944
Current Year	319,036 33	148,731 20
Previous Years—Collectable	219 95	702 44
—Uncollectable	nil	nil
	<u>\$ 319,256 28</u>	<u>\$ 149,433 64</u>

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1944	Receipts	Disbursements	Dr. Balance Mar. 31, 1945
<i>To Sundry Government Agencies—</i>				
War Assets Corporation.....			\$ 600,000 00	\$ 600,000 00

Advances for working capital as authorized by Section 14, of the Surplus Crown Assets Act, c. 21, 1944.

[4] Investments

	Dr. Balance Apr. 1, 1944	Receipts	Disbursements	Dr. Balance Mar. 31, 1945
<i>Miscellaneous—</i>				
War Assets Corporation (Liability of Predecessor Company).....	\$ 250,000 00			\$ 250,000 00

This account appeared in the 1943-44 Public Accounts under the Department of Munitions and Supply, Section K, page 57—"Investments—War Assets Corporation, Ltd., Stock". Under the provisions of the Surplus Crown Assets Act, c. 21, 1944, the assets and liabilities of War Assets Corporation Limited were assumed by War Assets Corporation.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Miscellaneous—</i>				
NATIONAL RESEARCH COUNCIL				
A Royalties and Patent Rights.....	146,874 56	78,196 51	31,000 00	194,071 07
B Special Fund.	578 93	1,023,069 90	957,707 42	65,941 41
C Sir Frederick Banting Fund—War Technical and Scientific Development Committee....	570,556 33	174,646 33		745,202 66
D Trust Fund.	452,874 10	368,961 35	392,222 66	429,612 79
	<u>\$1,170,883 92</u>	<u>\$1,644,874 09</u>	<u>\$1,380,930 08</u>	<u>\$1,434,827 93</u>

A All money received for royalties or patent rights in connection with an invention or process developed in the National Research Laboratories is credited to this account pending the decision of the National Research Council as to its disposal. Disbursements in the current fiscal year represented the purchase of bonds. Of the closing balance, \$162,000 is held in bonds which are in the custody of the Department of Finance.

B This account is credited with revenues of the National Research Council derived from laboratory fees, sale of publications, work done by war employees, etc., which by authority of the Research Council Act, c. 177, R.S., may be expended by the Council. Disbursements include \$94,025 transferred to parliamentary appropriations and \$597,538.12 transferred to the War Allotment—Special War Activities in reduction of expenditures therefrom, as well as \$55,600 transferred to the Trust Fund.

C This fund is used to provide the means for the initiation, expansion or completion of specific proposals relating to Canada's war effort. Receipts represent patriotic donations from companies or individuals while disbursements are made, as directed by the War Technical and Scientific Development Committee, on projects selected from a list presented by the President of the National Research Council.

D To this Fund, which is for the furtherance of research work, are credited (a) contributions received from organizations and individuals, (b) incidental revenues arising from National Research Council activities, (c) allotments made by the Council from Parliamentary appropriations, (d) amounts transferred from the National Research Council Special Fund, and (e) amounts transferred from Sir Frederick Banting Fund—War Technical and Scientific Development Committee. Disbursements represent advances which have been made during the year to various associate committees and individuals, all of which, with the exception of \$18,834.68, have been accounted for as at March 31, 1945.

NOTE:—Bonds to the value of \$10,000 are held by the Department of Finance in connection with National Research Council contracts.

1944-45

PUBLIC ACCOUNTS

PART II
VA

DEPARTMENT OF RECONSTRUCTION

APPENDIX

Appendix WAR ASSETS CORPORATION

Balance Sheet as at March 31, 1945

(GENERAL ACCOUNT)

ASSETS

Cash on Hand and at Bank.....	62,270 60
Accounts Receivable—	
Receiver General of Canada—	
Employees' Income Tax.....	19,106 58
Employees' War Savings.....	2,294 41
Dismantling and demolition expenses recover- able from Government Departments.....	14,408 38
Miscellaneous.....	6,545 53
Deferred Charges and Prepaid Expenses—	
Alterations and Improvements to Head Office Building.....	94,400 10
Miscellaneous.....	3,446 67
Due from Trust Account.....	97,846 77
	278,490 79
	459,562 07

Excess of Expenditure over Income for the period from July 12, 1944, the date of establishment, to March 31, 1945, per Income and Expenditure Statement (Schedule "A").....

\$ 997,893 02

(TRUST ACCOUNT)

Cash at Bank.....	2,564,954 04
Accounts Receivable.....	734,717 37
Deferred Charge—Reconditioning and Packing Expenses.....	220,942 99
	<u>\$ 3,520,614 40</u>

Approved on behalf of the Board.

J. B. CARSWELL,
Director.

WILFRID GAGNON,
Director.

TREASURY NOTE:

The "surplus" referred to in the above balance sheet represents the Dominion's investment in the predecessor company, War Assets Corporation Ltd. Such investment is carried in the Dominion balance sheet under "Investments" per Schedule "I".

LIABILITIES

Accounts Payable and Accrued Liabilities.....	129,103 71
Receiver General of Canada—	
Employees' Income Tax.....	19,106 58
Employees' War Savings.....	2,294 41
Dominion of Canada—Advances under Section 14 of the Surplus Crown Assets Act.....	20,953 91
Surplus arising from the transfer of the assets and liabilities of War Assets Corporation Limited, in accordance with the provisions of Section 19(2) of the Surplus Crown Assets Act.....	97,846 77
	278,490 79
	459,562 07

\$ 997,893 02

Deposits and Advance Payments.....	1,186,323 17
Receiver General of Canada—Balance of net proceeds from sales of surplus Crown Assets (Schedule B).....	2,055,800 44
Due to General Account.....	278,490 79
	<u>\$ 3,520,614 40</u>

I have examined the accounts of War Assets Corporation for the period from July 12, 1944, the date of establishment, to March 31, 1945, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at March 31, 1945, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

WATSON SELLAR,
Auditor General.

SCHEDULE "A"

WAR ASSETS CORPORATION—*Concluded*

Income and Expenditure Statement for the period from July 12, 1944, the date of establishment, to March 31, 1945

Income—

Percentage retained from net proceeds from sales of surplus Crown assets, in accordance with the provision of Section 15 (2) (b) of the Surplus Crown Assets Act.	260,925 59
Miscellaneous.	692 18

261,617 77

Expenditure—

Salaries.	553,218 00
Travelling Expenses.	46,601 38
Stationery and Office Supplies.	39,585 10
Maintenance of Head Office Building.	23,963 81
Telephone and Telegrams.	26,776 06
Rent, Light and Water.	20,444 94
Office Expenses.	8,808 55
Staff Moving and Living Expenses.	8,483 62
Postage and Excise.	5,990 28
Photographic Supplies and Expenses.	5,280 62
Directors' Travelling Expenses.	4,558 25
Provision for Audit Fees.	4,000 00
Office Furniture and Equipment.	3,577 91
Freight, Express and Cartage.	2,739 63
Executives' Expenses (other than travelling).	2,280 33
Unemployment Insurance.	1,889 62
Advertising and Publicity.	1,098 71
Miscellaneous.	2,388 24

761,685 05

Add—Preliminary Administrative Expenses of predecessor Company, written off. 38,263 67

799,948 72

Excess of Expenditure over Income for the Period, per Balance Sheet.

\$ 538,330 95

SCHEDULE "B"

Summary of transactions relating to Receiver General of Canada Account for the period from July 12, 1944, the date of establishment, to March 31, 1945

Balance due by predecessor Company, and assumed by the Corporation as at July 12, 1944. 331,198 00

Add—Net proceeds from sales of surplus Crown Assets for the period from July 12, 1944, to March 31, 1945—

Gross Proceeds 9,116,131 55

Less—Direct Charges and Operating Expenses—

Warehousing: Corporation's warehouse operating expenses, \$56,467.39; purchased warehousing services, \$108,434.31. 164,901 70

Freight, Handling, Reconditioning and Packing (less portion deferred). 193,621 67

Dismantling and Scrapping. 21,355 99

Technical Services and Consultants' Fees. 36,232 41

Sale Commission. 2,500 00

418,611 77

8,697,519 78

Less—Percentage retained by the Corporation in accordance with the provision of Section 15 (2) (b) of the Surplus Crown Assets Act. 260,925 59

8,436,594 19

8,767,792 19

Deduct—Remittances for the period from July 12, 1944, to March 31, 1945. 6,711,991 75

Balance as at March 31, 1945, per Balance Sheet.

\$2,055,800 44

$$f(x) = \frac{1}{2} \left(\frac{1}{x} + \frac{1}{x^2} \right) \quad \text{for } x \in (0, 1) \quad \text{and} \quad f(x) = 0 \quad \text{for } x \in [1, \infty).$$

ROYAL CANADIAN MOUNTED POLICE

PUBLIC ACCOUNTS

GENERAL SUMMARY

THE DOMINION BALANCE SHEET ACCOUNTS

PART II

W

ROYAL CANADIAN MOUNTED POLICE

REVENUES

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

ROYAL CANADIAN MOUNTED POLICE

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	7,182,689 03	Ordinary	1,107,794 24
War	3,708,926 99	Special Receipts	60,507 44
	<u>\$10,891,616 02</u>		<u>\$1,168,301 68</u>

Receipts and Disbursements—Open Accounts

[9] Floating Debt	11 20
[10] Deposit and Trust Accounts.....	49,111 83
[11] Insurance, Pension and Guaranty Accounts	52,149 77
[12] Deferred Credits .....(Dr.)	9,461 64
	<u>\$ 91,811 16</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page W-12.

REVENUES

Comparative Summary

	1944-45	1943-44
Ordinary Revenue—		
A Privileges, Licences and Permits.....	901 00	1,578 52
B Proceeds from Sales	3,443 57	4,213 80
C Services and Service Fees.....	1,043,163 83	1,004,047 25
D Refunds of Expenditure.....	26,409 21	16,844 62
E Miscellaneous	33,876 63	48,248 51
Total Ordinary	1,107,794 24	1,074,932 70
Special Receipts—		
Refunds of Previous Years' War Expenditures.....		88 66
F Miscellaneous War Revenues.....	60,507 44	61,629 58
Grand Total	<u>\$1,168,301 68</u>	<u>\$1,136,650 94</u>

Details

Ordinary Revenue—	
A Privileges, Licences and Permits: Rentals.....	901 00
B Proceeds from Sales: Sale of 5 police cars, \$2,719.50; used motors, batteries, etc., \$724.07	3,443 57

C Services and Service Fees:

Rental of Stores and Equipment: Rental of tents.....	46 50
	46 50

Repayment for police services:

(Amounts represent payment for twelve month period to date shown unless otherwise stated).

Provinces:

Prince Edward Island—May 31, 1945.....	20,000 00
Nova Scotia—November 30, 1944.....	120,000 00
New Brunswick—March 31, 1945.....	100,000 00
Manitoba—March 31, 1945.....	175,000 00
Saskatchewan—March 31, 1945.....	275,000 00
Alberta—March 31, 1945.....	255,000 00

Municipalities:

New Brunswick

Newcastle—June 14, 1945.....	3,000 00
Shediac—July 14, 1945.....	1,000 00
Simonds—July 31, 1945.....	2,000 00

Manitoba

Beausejour—May 31, 1945.....	800 00
Carberry—April 30, 1945.....	800 00
Dauphin—December 31, 1944.....	5,000 00

Flin Flon—

6 m. to March 31, 1945.....	3,000 00
Extras 9 m. to September 30, 1944.....	1,500 00

Gimli—October 31, 1944.....	1,000 00
Grand Beach—June 15—September 15, 1944.....	275 00
Minnedosa—December 31, 1945.....	1,000 00
Portage la Prairie—January 31, 1945.....	7,000 00
Selkirk—December 31, 1944.....	3,000 00
Tuxedo—June 30, 1945 (14 m.).....	2,334 00
Victoria Beach—May 8—September 13, 1944.....	275 00
Winnipeg Beach—June 30, 1945.....	2,000 00

Saskatchewan

Assiniboia—May 31, 1945.....	1,000 00
Biggar—May 31, 1945.....	1,000 00
Delisle—December 31, 1945.....	1,000 00
Foam Lake—June 30, 1945.....	500 00
Gravelbourg—May 31, 1945.....	800 00
Herbert—May 31, 1945.....	800 00
Humboldt—May 31, 1945.....	1,500 00
Indian Head—March 31, 1945.....	1,000 00
Kindersley—May 31, 1945.....	800 00
Lloydminster—June 30, 1945.....	2,000 00
Maple Creek—May 31, 1945.....	800 00
Melfort—May 31, 1945.....	1,500 00
Melville—December 31, 1944.....	3,300 00
Outlook—May 31, 1945.....	500 00
Radville—August 31, 1945.....	800 00
Rosthern—May 31, 1945.....	800 00
Tisdale—December 31, 1945.....	1,000 00
Watrous—May 31, 1945.....	1,000 00
Weyburn—March 31, 1945.....	5,000 00
Wilkie—May 31, 1945.....	800 00
Yorkton—March 31, 1945.....	4,500 00

Alberta

Brooks—6 m. to February 28, 1945.....	500 00
Camrose—June 30, 1945.....	3,000 00
Claresholm—June 30, 1945.....	2,000 00
Drumheller—June 30, 1945.....	4,000 00
Gleichen—May 31, 1945.....	500 00
Grande Prairie—June 30, 1945.....	2,000 00
High River—August 31, 1945.....	2,000 00
Innisfail—June 30, 1945 (14 m.).....	1,433 33
MacLeod—March 31, 1945.....	2,000 00
Nanton—May 31, 1945.....	1,000 00

Okotoks—June 30, 1945.....	1,000 00
Olds—6 m. to February 28, 1945.....	500 00
Peace River—June 30, 1945.....	1,000 00
Red Deer—March 31, 1945.....	5,000 00
St. Albert—April 30, 1945.....	1,000 00
Three Hills—June 30, 1945.....	1,000 00
Vegreville—April 30, 1945.....	1,800 00
Vermilion—June 30, 1945.....	1,000 00
Wetaskiwin—June 30, 1945.....	3,000 00
	<u>1,043,117 33</u>
	1,043,163 83

As authorized by individual Orders in Council, agreements were entered into with several provinces whereby the Royal Canadian Mounted Police undertook the policing of these provinces. P.C. 286 of February 9, 1939, authorized the Commissioner under the authority of the Minister to enter into agreements with municipalities for policing thereof. The provinces and municipalities concerned are detailed above, with payments made by them during 1944-1945 for such services.

D Refunds of Previous Years' Expenditures:

Return of empty oil containers.....	6,328 35
Refund of provincial gasoline tax.....	5,258 60
Repayment by provinces for various investigations.....	1,040 40
Damage to police cars deducted from pay of members concerned.....	812 61
Repayment for services rendered other departments in the previous fiscal year	9,829 65
Sundries	3,139 60
	<u>26,409 21</u>

E Miscellaneous:

Contributions from Royal Canadian Mounted Police Provincial Pensions Fund	12,229 14
Officers' Pension Fund:	
Abatements from Pay	13,258 61
Abatements from Pensions.....	1,378 02
	<u>14,636 63</u>
Purchases of Discharge.....	3,393 50
Fines and Forfeitures:	
Criminal Code of Canada.....	452 00
Canada Temperance Act.....	3,100 00
Passenger Ticket Act.....	40 00
Seized Money	25 36
	<u>3,617 36</u>
	<u>33,876 63</u>

The amount of \$12,229.14 represents the transfer from the Royal Canadian Mounted Police Provincial Pensions Fund of certain pension contributions of members of the Force who were former members of Provincial Police Services and have retired from the Force on pension during the present fiscal year.

Total Ordinary	1,107,794 24
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Special Receipts—

F Miscellaneous War Revenues:

Fines and Forfeitures:	
Foreign Exchange Control Board Regulations.....	56,192 44
National Registration Regulations.....	100 00
Defence of Canada Regulations.....	4,215 00
	<u>60,507 44</u>

Grand Total	<u>\$1,168,301 68</u>
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Certified correct.

S. T. WOOD,
Commissioner,
Royal Canadian Mounted Police.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
W-5	318 } 568 }	General Administration.....	254,794 00	228,703 27	202,320 99
W-6	319 } 569 }	Land Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses.....	6,861,305 90	6,427,821 30	6,017,857 03
W-9	320	Grant to the Chief Constables' Association of Canada.....	500 00	500 00	500 00
PENSIONS AND OTHER BENEFITS					
W-9	321	To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty.....	11,749 16	9,555 20	8,423 34
W-9	322	Pensions to families of members of the Mounted Police who have lost their lives while on duty—			
		Mrs. Mary Emma Bossange.....	456 25		
		Mrs. Margaret Johnson Brooke...	821 25		
		Mrs. Margaret Cox.....	410 63		
		Mrs. Georgina Harrison.....	676 50		
		Mrs. Letitia Kennedy.....	423 50		
		Mrs. Nora Jean Massan.....	300 00		
		Mrs. Mary Miller.....	667 38		
		Mrs. Margaret Nicholson.....	547 50		
		Mrs. Catherine Mildred Ralls....	675 25		
		Mrs. Doris Freda Sampson.....	816 00		
		Mrs. Amy Lillian Searle.....	406 98		
		Mrs. Madelaine Mary Shoe- botham.....	810 00		
		Mrs. Eunice Wainwright.....	602 50		
W-9	323	Pension to Basil Burke Currie.....	7,613 74	7,401 59	7,799 71
W-9	570	To provide for pension allowance on compassionate grounds to the widow and child of the late Corporal L. P. Ryder at rates similar to those authorized by Section 76 of the Royal Canadian Mounted Police Act, effective from January 21, 1943.....	684 20	684 12	684 12
W-9	Stat.	Pensions under the Royal Canadian Mounted Police Act, c. 160, R.S.....	1,993 01	1,992 95	
		<i>Expenditures: from appropriations not required for 1944-45.....</i>	506,030 60	506,030 60	440,157 86
					61 42
		Total Ordinary.....	7,644,670 61	7,182,689 03	6,677,804 47
		Allotted from the War Appropriation (Details on page W-10).....	3,884,849 00	3,708,926 99	4,267,289 96
		Grand Total.....	\$11,529,519 61	\$10,891,616 02	\$10,945,094 43

Vote 318 (and Vote 568, Supplementary Estimates) General Administration

	Estimates	Allotments	Expenditures
Salaries	52,830 00	50,924 00	48,282 18
Cost of Living Bonus and Other Pay-list Items.....	4,807 43	6,713 43	6,713 13
A Pay	125,672 57	123,021 57	113,531 42
B Housing and Quarters.....	14,100 00	14,100 00	4,786 86
Clothing and Equipment.....	4,935 00	4,935 00	2,377 72
Medical Services	500 00	500 00	
Travelling Expenses and Transportation of Persons.....	5,000 00	5,000 00	3,412 38
C Allowances, including Billeting, Messing and Provisions.....	46,949 00	49,600 00	49,599 58
	\$ 254,794 00	\$ 254,794 00	\$ 228,703 27

As of March 31, 1945, there were 23 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable, but do not include cost of living bonus. Employees in receipt of war duties supplements are indicated by asterisks. A. J. Anderson, \$2,700; *M. H. Armoni, \$3,060; *G. T. Hann, \$5,220; J. A. Lynch, \$3,420; *E. A. Ranger, \$2,520; *A. H. Tremblay, \$2,520; I. Zivian, \$4,320.

A Rates of pay are authorized by the Governor in Council under the provisions of the Royal Canadian Mounted Police Act, c. 160, R.S. The strength of the General Administration in the various commissioned and non-commissioned ranks as at March 31, 1945, was as follows: 1 commissioner, 1 deputy commissioner, 3 superintendents, 4 inspectors, 1 sub-inspector, 7 staff sergeants, 20 sergeants, and 26 corporals.

As at March 31, 1945, the officers were in receipt of the following annual rates of pay exclusive of extra war duties pay referred to in the succeeding paragraph: S. T. Wood, commissioner, \$10,000; R. Bettaney, \$2,920; A. Goodman, \$2,540; J. Healey, \$2,540; J. Leopold, \$2,140; F. J. Mead, \$4,500; A. H. Parsons, \$2,000; C. E. Rivett-Carnac, \$3,120; D. C. Saul, \$2,720; J. F. Thrasher, \$2,440.

In addition to the regular pay drawn by the personnel, the following number of officers and non-commissioned officers received during the fiscal year 1944-1945 extra war duties pay authorized by P.C. 135/1385 of March 3, 1944, and P.C. 191/9417 of December 20, 1944, at the following rates: 10 officers at \$1.25 per diem; 53 non-commissioned officers at \$1 per diem.

B This allotment includes payments for electric light, electric power and fuel for private quarters of officers, and also rent for private quarters of officers who live in leased apartments and houses. These payments, together with allowances as and when received under Allotment C, are in addition to the pay shown under Allotment A.

C Expenditures represent payment of allowances to members of the Force as authorized by the Governor in Council under the Royal Canadian Mounted Police Act, c. 160, R.S.

Under P.C. 50/2766 dated November 4, 1938, allowances may be granted to members of the Force in lieu of either quarters, fuel, rations, light, etc., or of all of them where they cannot be provided by the Force, and where such allowances are deemed to be an economy in the public interest, or where the requirements of the service will be best served by granting them.

Allowances are in no case to exceed the cost of services which the Government would otherwise have to provide, nor the following maxima: (a) general living allowance (in lieu of quarters, rations, fuel and light combined): officers at rates as authorized by the Minister; non-commissioned officers and constables, married \$2.25 per diem, single \$1.50 per diem; (b) ration allowances: all ranks—married \$1.20 per diem, single 60 cents per diem; (c) meal allowance: officers at rates as authorized by the Minister; non-commissioned officers and constables \$1.20 per diem.

The Minister may grant other allowances not herein provided for as may be required in the public interest, and as may be deemed advisable from time to time. In special circumstances, such allowances have been granted to officers of the Force as authorized by the Minister. Generally, these consist of rent allowance to officers who own their houses; also general living allowance at rates governed by prevailing conditions in localities in which these officers are stationed for duty.

P.C. 128/2936 of November 19, 1934, as amended by P.C. 109/2420 of September 17, 1936, grants retiring allowance in lieu of quarters, rations, fuel and light to officers of the Force whilst on retiring leave pending pension. The rates by rank of these allowances are as follows: deputy commissioner, \$170 per month; assistant commissioner, \$155 per month; superintendent, \$145 per month; inspector, \$130 per month.

Vote 319 (and Vote 569, Supplementary Estimates) Land Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses

	Estimates	Allotments	Expenditures
Salaries	79,685 00	76,880 00	56,723 25
Cost of Living Bonus and Other Pay-list Items.....	11,215 71	14,020 71	14,020 50
A Pay	3,530,729 16	3,529,229 16	3,249,375 56
B Housing and Quarters.....	426,169 00	426,169 00	426,169 00
C Clothing and Equipment.....	200,287 28	200,287 28	166,065 05
D Medical Services	5,000 00	5,000 00	457 90
E Travelling Expenses, including Investigations and Equipment.....	451,500 00	451,500 00	451,500 00
F Allowances, including Billeting, Messing and Provisions.....	1,373,426 75	1,373,426 75	1,356,448 13
G Mechanical Transport	323,270 00	323,270 00	323,270 00
H Freight and Express.....	74,400 00	74,400 00	65,168 80
I Printing, Stationery, Office Equipment and Communications..	188,650 00	188,650 00	188,650 00
J Air, Land, Water, Horse and Dog Transport.....	58,887 00	58,887 00	58,887 00
K Contingencies	25,000 00	25,000 00	25,000 00
L Construction (Buildings)	113,086 00	114,586 00	46,086 11
	<u>\$6,861,305 90</u>	<u>\$6,861,305 90</u>	<u>\$6,427,821 30</u>

In addition to the expenditures of \$6,427,821.30, shown above, the sum of \$3,577,798.68 was expended for similar purposes from the War Appropriation allotment "Increased Activities of the Force due to the War", which is considered in the nature of a supplement to these votes, making a total of \$10,005,619.98. To avoid repetition of explanations and data, the following comments refer to aggregate expenditures except that the items for "salaries", "pay" and "construction" under the above mentioned War allotment are separately commented upon (see page W-10).

As at March 31, 1945, there were 44 salaried employees being paid from this account.

A This allotment provides for the pay, at rates set by the Governor in Council, of the commissioned officers appointed by the Governor in Council, and non-commissioned officers, constables and special constables, appointed by the Commissioner. The following was the strength in the various commissioned and non-commissioned ranks at March 31, 1945: 5 assistant commissioners, 11 superintendents, 41 inspectors, 19 sub-inspectors, 33 staff sergeants, 162 sergeants, 482 corporals, 1,462 constables, 92 special constables, 14 acting assistant surgeons.

As at March 31, 1945, or at date of separation (shown in parenthesis); the officers were in receipt of the following annual rates of pay, exclusive of extra war duties pay referred to in the succeeding paragraph:

	Rates of Pay per annum		Rates of Pay per annum
Allan, F. W.	\$ 2,540 00	Hutchings, T. B.	2,540 00
Anderson, N.	2,540 00	Karrow, R. F.	2,000 00
Anthony, M. F. E.	2,540 00	Kemp, V. A. M.	3,600 00
Archer, G. J.	2,140 00	Kirk, C. N. K.	2,240 00
Armitage, R.	2,540 00	Langton, H. G.	2,000 00
Batch, C.	2,540 00	Lariviere, O.	2,540 00
Baxter, F. P.	2,540 00	Larsen, H. A.	2,000 00
Belcher, A. T.	3,120 00	Lemieux, J. R.	2,340 00
Bella, J. M.	2,140 00	Lindsay, M. F. A.	2,000 00
Bingham, L.	2,000 00	Lougheed, W. H.	2,540 00
Birch, A. G.	2,540 00	Lucas, E. J.	2,000 00
Bird, J. D.	3,120 00	Marsom, A. G.	2,920 00
Blake, F. A.	3,120 00	Martin, D. J.	2,920 00
Bordeleau, J. R. W.	2,000 00	Mathewson, H. P.	2,340 00
Brady, J. W. M.	2,140 00	Maxted, H. A.	2,000 00
Brakefield-Moore, E.	2,000 00	McClellan, G. B.	2,540 00
Brown, J. T.	2,440 00	McGibbon, D. L.	2,540 00
Brunet, J.	2,720 00	McIntosh, J. M.	2,540 00
Buchanan, W. E.	2,000 00	McKinnon, D. A.	2,340 00
Bullard, S.	2,540 00	Michelson, T. R.	2,540 00
Chard, T. W.	2,340 00	Monaghan, W. J.	2,000 00
Chisholm, W. C. V.	2,000 00	Nichols, H. G.	2,140 00
Churchill, N. W.	2,000 00	Peacock, J. A.	2,000 00
Churchman, J. A.	2,000 00	Perlson, E. H.	2,440 00
Courtois, N.	2,540 00	Poudrette, J. H. T.	2,000 00
Cronkrite, H. H.	2,340 00	Radcliffe, E. W.	2,920 00
Curleigh, G. J. M.	2,540 00	Regan, F. A.	2,000 00
Darling, H.	3,120 00	Sandys-Wunsch, T. V.	3,600 00
Day, W. R.	3,120 00	Savoie, J. P. A.	2,540 00
Farthing, O. P.	2,540 00	Schutz, F. W. (Dec. 31)	2,920 00
Fish, G. W.	2,540 00	Story, J. C.	2,000 00
Forrest, D. O.	2,240 00	Stott, E.	2,140 00
Frere, E. G.	3,600 00	Williams, H. W. H.	2,440 00
Fryett, E. D.	2,340 00	Williams, W. H.	2,140 00
Gagnon, H. A. R.	3,600 00	Wilson, R. S. S.	2,440 00
Gray, C. K.	3,120 00	Wonnacott, R. W.	2,000 00
Hancock, W. F. W.	3,600 00	Wright, J. A.	2,920 00
Harvison, C. W.	2,540 00	Zaneth, F. W.	2,540 00
Howe, J.	2,540 00		

In addition to the pay drawn by the personnel, the following number of officers, non-commissioned officers and constables received during the fiscal year 1944-1945 extra war duties pay, authorized by P.C. 135/1385 of March 3, 1944, and P.C. 191/9417 of December 20, 1944, at the following rates: 76 officers at \$1.25 per diem; 677 non-commissioned officers at \$1 per diem; 1,418 constables at 75 cents per diem; 11 special constables at 50 cents per diem.

As at March 31, 1945, there were 35 civilian employees paid from this allotment. The following were receiving salaries at annual rates of \$2,400 or over, exclusive of cost of living bonus, on that date: E. H. Shea, \$2,647.25; R. G. Warnock, \$4,257.50.

B Expenditures were for supplies and repairs, electric light, fuel, gas, water, etc., for Royal Canadian Mounted Police barracks across Canada, including payments for electric light, fuel, gas, rent, etc., for the private quarters of officers.

Suppliers receiving \$5,000 or more: Drake Gibson Coal Ltd., Regina, \$13,427.01; D. Grandmaitre, Eastview, Ont., \$5,353.67; A. T. O'Leary & Co., Ltd., Halifax, \$9,237.68; Ottawa Light, Heat & Power Co., Ltd., Ottawa, \$6,433.35; City of Regina, \$8,266.78. H. D. Layfield & Co., Vancouver, was paid \$5,990 for re-roofing of Royal Canadian Mounted Police Barracks, Vancouver.

C Expenditures were for ammunition, firearms, laundry service, tailor shop supplies, uniforms and kit.

Suppliers receiving \$5,000 or more: P. A. Alain Ltée., Quebec, \$14,129; Bates & Innes Ltd., Carleton Place, Ont., \$40,496.85; Canadian Industries Ltd., Montreal, \$6,171.09; Mercury Mills Ltd., Hamilton, \$5,997; Paton Manufacturing Co. Ltd., Montreal, \$18,427.43; Tooke Bros. Ltd., Montreal, \$8,401.99; C. Turnbull Co. Ltd., Galt, Ont., \$20,869.66; Jay Wolfe Inc., Montreal, \$10,319.90; Workman Uniform Co., Ltd., Montreal, \$31,903.70.

D Medical attention, drugs, etc., provided for members of the Force and their families are administered and paid for by the Department of Veterans Affairs, except for detachments at remote posts or in emergencies, in which cases the expenditures are made from this allotment.

E Expenditures were for airplane, bus and railway fares, purchase of scientific instruments, secret service and travelling expenses.

Suppliers receiving \$5,000 or more: Canadian National Railways, \$69,931.10; Canadian Pacific Railway Co., \$79,282.48; Canadian Pacific Airlines Ltd., \$10,649.71; Montreal Tramways Co., \$5,005.62; Northern Alberta Railways Co., Edmonton, \$6,409.76; Northern Transportation Co., Ltd., Edmonton, \$13,769.87; Ottawa Electric Railway Co., \$7,755; Temiskaming & Northern Ontario Railway, Toronto, \$5,000.

F Allowances to members of the Force are paid as authorized by the Governor in Council under the provisions of the Royal Canadian Mounted Police Act, c.160, R.S., and include: general living, ration, meal, rent and retiring allowances. These allowances were described under Vote 318, General Administration. Payment was also made of the division mess ration allowances which are administered by the officers commanding the various divisions and are based on the number of meals served in the messes.

G Expenditures include the purchase of 125 motor cars, 6 trucks, 1 snow sedan and 1 jeep at a net cost of \$169,983.85 after deducting allowances of \$50,498.30 for 92 used cars.

Suppliers receiving \$5,000 or more: Atlantic Chevrolet-Oldsmobile Ltd., Halifax, \$8,375.05; Campbell Motors, (Ottawa), Ltd., \$5,097.41; Canadian Oil Companies, Ltd., \$8,757.33; Carter Latter Motors, Ltd., Winnipeg, \$6,163.63; Chevrolet Motor Sales of Montreal, Ltd., Montreal, \$5,861.98; J. Clark & Son, Ltd., Saint John, \$7,509.44; Dominion Motors, Winnipeg, Edmonton and Regina, \$9,896.36; E. J. Hunter Tire Co., Toronto, \$9,112.72; Imperial Oil Ltd., \$22,426.29; Irving Oil Co. Ltd., Saint John, \$5,352.15; McColl-Frontenac Oil Co., Ltd., Montreal, \$6,560.59; Mid-Town Motor Sales Ltd., Montreal, \$6,045.77; Mid-West Motors Ltd., Regina, \$5,427.70; Modern Motor Sales, Ltd., Montreal, \$13,901.39; Patterson Motors Ltd., Ottawa, \$5,427.70; Shell Oil Co. of Canada Ltd., \$7,435.38; Super Service Stations Ltd., Halifax, \$8,906.02.

H Suppliers receiving \$5,000 or more: Canadian National Railways, \$15,999.18; Canadian Pacific Railway Co., \$11,096.64.

I Expenditures were for office equipment, postage, printing and stationery, and telegraph and telephone services, including telephones in the private quarters of officers.

Suppliers receiving \$5,000 or more: Alberta Government Telephones, \$14,423.14; Bell Telephone Company of Canada, \$17,719.01; Canadian National Telegraphs, \$7,617.09; Canadian Pacific Telegraphs, \$7,507.24; Dominion Government, Post Office Department, \$35,058.26, Department of Public Printing and Stationery, \$107,668.33; Manitoba Telephone System, \$7,406.40; Maritime Telephone Company, \$10,753.42; Province of Saskatchewan, Department of Telephones, \$15,731.29.

J Expenditures were for the maintenance of dogs, horses and equipment, inland water transport and Royal Canadian Mounted Police airplane.

K Expenditures were for analysts' fees, court and legal fees, grants, training equipment, subscriptions, etc.

L Included in this amount are the following:—

Rockcliffe, Ont.:

Construction of garage at Royal Canadian Mounted Police Barracks. A contract of \$20,649 was awarded through the Department of Public Works to H. Dagenais, Ottawa. Payments were: H. Dagenais, \$20,836, included in which was \$187 for extras; supervision and advertising, \$1,408.44.

Winnipeg, Man.:

Construction of filing room in basement of Royal Canadian Mounted Police Barracks. A contract of \$7,670 was awarded through the Department of Public Works to McBain & Jack, Winnipeg. Payments were: McBain & Jack, \$9,357, included in which was \$1,687 for extras; advertising, \$53.63.

Regina, Sask.:

Construction of non-commissioned officers' residences, Royal Canadian Mounted Police Barracks. A contract of \$17,240 was awarded to Smith Bros. and Wilson, Regina. Payments during the year were: Smith Bros. and Wilson, \$7,636.99, included in which was \$1,453 for extras; supervision, \$217.67. The contractor was paid \$11,056.01 in 1943-1944.

Construction of a wooden traffic bridge at Royal Canadian Mounted Police Barracks, Regina. The Province of Saskatchewan Department of Highways and Transportation, Regina, was paid \$2,500. Fort MacPherson, Northwest Territories:

An amount of \$2,915 was paid to A. B. Cushing Mills Ltd., for pre-fabricated buildings for Royal Canadian Mounted Police detachment quarters.

Dawson, Yukon Territory:

Expenditures totalling \$1,156.50 were made for repairs to Royal Canadian Mounted Police property damaged by flood waters.

General.—Suppliers receiving \$5,000 or more from the above allotments were: Canada Packers Ltd., Toronto, \$12,997.85; Canadian Kodak Sales Ltd., Toronto, \$10,179.12; Dominion Government, Department of National Defence—Army Services, \$14,757.80; Naval Services, \$98,368.11, Air Services, \$4,187.49; City of Edmonton, \$6,296.21; Hudson's Bay Co., \$30,213.26; Northern Commercial Co. Ltd., White Horse, \$7,393.74; Nova Scotia Light & Power Co., Ltd., Halifax, \$10,707.65; Regina Hotel, White Horse, \$19,003.

Vote 320	Grant to the Chief Constables' Association of Canada.....	500 00
	Expenditures	\$500 00

PENSIONS AND OTHER BENEFITS

Vote 321	To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty.....	11,749 16
	Expenditures.....	\$ 9,555 20

Vote 322 Pensions to families of members of the Mounted Police who have lost their lives while on duty

Name	Estimates	Expenditures
Mrs. Mary Emma Bossange	456 25	456 24
Mrs. Margaret Johnson Brooke.....	821 25	821 16
Mrs. Margaret Cox	410 63	410 63
Mrs. Georgina Harrison	676 50	676 44
Mrs. Letitia Kennedy	423 50	423 48
Mrs. Nora Jean Massan	300 00	300 00
Mrs. Mary Miller	667 38	455 64
Mrs. Margaret Nicholson	547 50	547 44
Mrs. Catherine Mildred Ralls	675 25	675 24
Mrs. Doris Freda Sampson	816 00	816 00
Mrs. Amy Lillian Searle	406 98	406 92
Mrs. Madelaine Mary Shoebbotham.....	810 00	810 00
Mrs. Eunice Wainwright	602 50	602 40
	\$ 7,613 74	\$ 7,401 59

Vote 323	Pension to Basil Burke Currie.....	684 20
	Expenditures.....	\$ 684 12

Vote 570	To provide for pension allowance on compassionate grounds to the widow and child of the late Corporal L. P. Ryder at rates similar to those authorized by Section 76 of the Royal Canadian Mounted Police Act, effective from January 21, 1943.....	1,993 01
	Expenditures.....	\$ 1,992 95

Pensions under the Royal Canadian Mounted Police Act, c. 160, R.S.....	\$ 506,030 60
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WAR

War Allotments and Expenditures

See Page	Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
CURRENT				
W-10 Increased Activities of the Force due to the War.....	3,745,317 00	3,577,798 68		18,209,253 76
W-11 Security Control Service.....	139,532 00	131,128 31		379,170 68
Total Current.....				18,588,424 44
*Non-current Allotments.....				45,241 86
Total.....	3,884,849 00	3,708,926 99		18,633,666 30
Less Miscellaneous War Revenues to date.....				122,137 02
	<u>\$ 3,884,849 00</u>	<u>\$ 3,708,926 99</u>		<u>\$18,511,529 28</u>

*The details of these Allotments will be found in Public Accounts of previous years.

Allotment: Increased Activities of the Force due to the War..... 3,745,317 00
Expenditures..... \$3,577,798 68

This allotment from the War Appropriation is considered in the nature of a supplement to Votes 319 and 569. The expenditure of \$3,577,798.68 in 1944-1945 is a decrease of \$546,831.34 from that of \$4,124,630.02 made from a similar allotment in 1943-1944. The departmental classification of expenditures follows:

Salaries	640,647 07
Cost of Living Bonus and Other Pay-list Items.....	79,960 13
A Pay	1,254,402 36
Housing and Quarters.....	68,824 22
Medical Services	7 38
Travelling Expenses, including Investigations and Equipment.....	185,455 53
Allowances, including Billeting, Messing and Provisions.....	839,292 77
Mechanical Transport	267,334 87
Printing, Stationery, Office Equipment and Communications.....	56,329 47
Air, Land, Water, Horse and Dog Transport.....	78,617 83
Contingencies	27,640 47
B Construction	79,286 58
	<u>\$3,577,798 68</u>

With the exception of A and B, dealt with hereunder, the above expenditures are referred to in certain detail with those of Votes 319 and 569.

As at March 31, 1945, there were 543 employees being paid from this account.

A The following was the strength in the various commissioned and non-commissioned ranks as at March 31, 1945: 4 assistant commissioners, 6 superintendents, 8 inspectors, 11 staff sergeants, 17 sergeants, 24 corporals, 724 special constables.

As at March 31, 1945, or at date of separation (shown in parenthesis) the officers were in receipt of the following rates of pay, exclusive of extra war duties pay referred to in the succeeding paragraph:

	Rates of Pay per annum		Rates of Pay per annum
Binning, G.	\$ 2,920 00	Forde, P. R.	3,600 00
Blakeney, J. P.	2,540 00	Fripps, J.	2,920 00
Bowen, R. C.	2,540 00	Hobbs, P.	2,540 00
Butchers, H. R.	2,540 00	Kelly, J.	3,120 00
Carroll, E.	2,540 00	Mercer, R. E.	3,120 00
Cooper, A. S.	3,600 00	Mortimer, W.	2,540 00
Drysdale, A.	2,720 00	Munday, W. (Feb. 14)	3,120 00
Duncan, K.	3,600 00	Spriggs, F. E.	2,920 00
Eames, A. N.	3,600 00	Tucker, P. H.	3,120 00
Evans, F. T.	2,540 00		

In addition to the pay drawn by the personnel, the following number of officers, non-commissioned officers, and special constables received during the fiscal year 1944-1945, extra war duties pay as authorized by P.C. 135/1385 of March 3, 1944 and P.C. 191/9417 of December 20, 1944, at the following rates: 18 officers at \$1.25 per diem; 52 non-commissioned officers at \$1 per diem; 682 special constables at 50 cents per diem.

B Included in this amount are the following:

Rockcliffe, Ont.:

Construction of two residences for accommodation of non-commissioned officers. A contract for \$15,600 was awarded through the Department of Public Works to H. Dagenais, Ottawa, who was paid \$7,555.50 during the year.

Hodgson, Man.:

Construction of detachment building. Contract for \$12,453.50 was awarded in 1943-44 to R. Sigurdson, Winnipeg, who was paid \$11,630.23, including \$842.50 for extras, during the present year. Supervision, and purchase of site cost \$746.14. The contractor was paid \$1,665.77 in 1943-1944.

Winnipegosis, Man.:

Construction of detachment building. Payments for purchase of site, survey and advertising totalled \$391.19.

Balcarres, Sask.:

Construction of detachment building. Contract for \$15,000 was awarded in 1943-44 to Harvey Lunam Construction Co., Regina, which was paid \$2,655, including \$2,517.20 for extras, during the present year. Supervision costs were \$65.81. The contractor was paid \$14,862.20 in 1943-1944.

Battle Creek, Sask.:

A total of \$1,596.58 was expended during the year for repairs to Royal Canadian Mounted Police property at Battle Creek.

Maple Creek, Sask.:

Construction of detachment building. A contract for \$14,467 was awarded through the Department of Public Works to Bennett and White Construction Co., Calgary, which was paid \$14,232.89. Supervision and advertising cost \$1,295.41.

Wakaw, Sask.:

Construction of detachment building. A contract for \$15,300 was awarded through the Department of Public Works to Harvey Lunam Construction Co., Regina, which was paid \$17,329.55, and included \$2,029.55 for extras. Purchase of site, survey, advertising and supervision, cost \$971.63.

Grande Prairie, Alta.:

Construction of detachment building. A contract for \$17,160 was awarded through the Department of Public Works to James C. Haddow, Edmonton, who was paid \$4,500. Supervision and advertising cost \$533.03.

High River, Alta.:

Construction of detachment building. A contract for \$12,940 was awarded through the Department of Public Works to Shoquist Construction (Western) Ltd., Calgary, which was paid \$9,897.02. Supervision and advertising cost \$864.56.

Wetaskiwin, Alta.:

Construction of detachment building. A contract for \$15,144 was awarded through the Department of Public Works to Bennett and White Construction Co., Edmonton, which was paid \$4,394.43. Survey, supervision and advertising cost \$627.61.

Allotment: Security Control Service.....	139,532 00
Expenditures.....	\$ 131,128 31

A distribution of expenditures follows:

A Pay	103,909 93
Housing and Quarters	1,909 27
Clothing and Equipment	56 38
Travelling Expenses, including Investigations.....	1,223 90
Allowances, including Billeting, Messing and Provisions.....	23,442 53
Freight and Express	4 00
B Construction	582 30
	\$ 131,128 31

The organization and duties of the Security Service as directed by P.C. 85/6073 of July 14, 1942, necessary to the public security of the Dominion under war conditions, briefly comprise the following: (a) Organization of a Security Service for the whole of Canada under the control of the Commissioner of the Royal

Canadian Mounted Police; (b) Security Service duties involve close relations with the public, such as the examination and interrogation of passengers and crews of airplanes, boats, trains, buses, etc., arriving at points of entry into the Dominion; also co-operation with local services and interests, such as police, immigration, customs, census, shipping firms, harbour masters, pilots, banks and other bodies.

A As at March 31, 1945, 56 special constables were employed in the Security Control Service, Maritime Provinces, and Province of Quebec.

B Construction of examination station Ferry Wharf, Sydney, N.S. Expenditures represent final payment to the contractor, J. W. Stephens, Ltd., Sydney, N.S., \$500; supervision, \$82.30. Contract awarded to J. W. Stephens, Ltd., in 1943, was for \$14,692. Costs of extra work amounted to \$193.50. The contractor was paid \$14,385.50 in 1943-1944.

Comparative Statement of Accounts Receivable

	March 31, 1945	March 31, 1944
Current Year	8,463.82	10,903.99
Previous Years—Collectable	5,839.27	4,940.04
—Uncollectable	8,805.75	8,386.89
	<u>\$ 23,108.84</u>	<u>\$ 24,230.92</u>

Items in excess of \$1,000 in Previous Years—Uncollectable: J. H. Birks, \$7,449.20.

OPEN ACCOUNTS

[9] Floating Debt

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Outstanding Cheques and Warrants—</i>				
Outstanding Imprest Account Cheques, Royal Canadian Mounted Police		\$ 11.20		\$ 11.20

At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and deposited herein. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Miscellaneous—</i>				
A Contractors' Securities—Cash—Royal Canadian Mounted Police	737.12	13.53	101.66	648.99
B Royal Canadian Mounted Police Benefit Fund Account	30,847.64	110,890.36	61,690.40	80,047.60
	<u>\$ 31,584.76</u>	<u>\$ 110,903.89</u>	<u>\$ 61,792.06</u>	<u>\$ 80,696.59</u>

A Under Section 16 of the Public Works Act, c.166, R.S., contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1944-45, there were no bonds held in respect of this Department.

B This account is authorized under the provisions of the Royal Canadian Mounted Police Act, c.160, R.S., section 21, and amendments thereto. All moneys received by personnel of the Force over and above their pay and allowances are deposited to this Fund and benefits are payable therefrom as directed by P.C. 7/1948 of August 1, 1936, and amendments thereto. The receipts and closing balance include an amount of \$40,900 which represents bonds held in custody in the Department of Finance, and which had been inadvertently omitted in exhibiting the status of the account in previous years.

[11] Insurance, Pension and Guaranty Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Pension and Retirement Funds—</i>				
Royal Canadian Mounted Police Dependents' Pension Fund	\$ 355,029 10	\$ 81,548 97	\$ 29,399 20	\$ 407,178 87

This fund was established under the provisions of the Royal Canadian Mounted Police Act, c.160, R.S., and amendments, whereby a widows' and dependents' pension fund is maintained by 5 per cent contributions thereto from the pay of constables. Disbursements as authorized by Part 4 of the Act, as amended, comprise (a) refunds of contributions without interest on termination of service or on promotion to a commissioned rank, if the contributor so elects (b) pensions to widows and annuities to children of deceased contributors or (c) lump sum payments, at the discretion of the Minister, to the estates of deceased contributors who are not survived by widows.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
A Royal Canadian Mounted Police Provincial Pensions Fund	161,435 04	4,018 20	12,835 84	152,617 40
B Pay-list Deductions—Royal Canadian Mounted Police	1,621 00	88,260 00	88,904 00	977 00
	<u>\$ 163,056 04</u>	<u>\$ 92,278 20</u>	<u>\$ 101,739 84</u>	<u>\$ 153,594 40</u>

A The Royal Canadian Mounted Police Act, c.160, R.S., section 5, and amendments thereto, directs that service of officers and constables of former provincial police forces taken over by the Royal Canadian Mounted Police may count for pension purposes, subject to payment therefor. Payment for this prior service was in some instances made by provinces concerned, and in others by the personnel, and the amounts are credited to this account. As pensions to these men are a direct charge to Consolidated Fund, the amount to the credit of each man is transferred to Revenue when he is pensioned. Withdrawals also represent payments to time expired personnel not eligible for pension.

B Deductions for War Savings Certificates from the salaries of police personnel and employed civilians not paid by Central Pay Office are credited to this account pending transmittal to the agency concerned.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
Unclaimed Cheques Suspense, Royal Canadian Mounted Police	\$ 37 38			\$ 37 38

All cheques except those drawn against Open Accounts which remain undelivered after six months subsequent to the date of issue are credited to this account.

PUBLIC ACCOUNTS

GENERAL SUMMARY

BY DIVISION-BRANCH-WHOLE ACCOUNT

PART II

X

DEPARTMENT OF THE SECRETARY OF STATE

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF THE SECRETARY OF STATE

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures			
Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary	863,541 43	Ordinary	684,422 80
War	243,721 33	Special Receipts	33,072 99
	<u>\$1,107,262 76</u>		<u>\$ 717,495 79</u>

GENERAL NOTE:—The Balance Sheet and Income Statement of the Laurentian Terrace Hostel for the year ended March 31, 1945, are included as an Appendix to this Section.

REVENUES

Comparative Summary

	1944-45	1943-44
Ordinary Revenue—		
A Privileges, Licences and Permits	582,554 25	505,691 56
B Proceeds from Sales	4,635 14	5,051 87
C Services and Service Fees.....	88,300 84	85,615 74
Premium, Discount and Exchange	*	1,592 31
D Refunds of Expenditure.....	218 52	113 94
E Miscellaneous	8,714 05	5,950 79
Total Ordinary.....	684,422 80	604,016 21
Special Receipts—		
F Refunds of Previous Years' War Expenditures.....	9 75	
G Cash Surplus from Operations.....	5,419 21	
H Miscellaneous War Revenues.....	27,644 03	29,159 96
Grand Total.....	<u>\$ 717,495 79</u>	<u>\$ 633,176 17</u>

* Included in Miscellaneous.

Details

Ordinary Revenue—	
A Privileges, Licences and Permits:	
Bankruptcy: Trustee's Licence fees.....	4,212 50
Companies: Charters and supplementary charters and limitation certificates to issued stock, \$97,192.25; surrender of letters patent, \$3,580; less paid to Department of Public Printing and Stationery for advertising in the <i>Canada Gazette</i> , \$1,024	99,748 25
Naturalization: Fees for certificates of naturalization and retention of British Nationality	12,695 05
Patents: Amendments, \$1,335; assignments, \$23,088; caveats, \$1,782.50; claims, \$4,367.63; final fees, \$147,170; filing fees, \$189,978.37; restoration of applications, \$1,160; sundries, \$2,341.11.	
Trade Marks, Designs and Copyrights: Copyrights, \$10,148.66; designs, \$1,940; granting of licences, \$2,386; renewal of designs, \$1,260; renewal of trade marks, \$12,440.35; trade marks, \$58,512.50; trade mark assignments, \$3,095.05; sundries, \$1,739.81; Total, \$462,744.98 plus adjustment of \$3,153.47*	465,898 45

582,554 25

B Proceeds from Sales:		
Patents: Subscriptions to Patent Record, \$5,377.39, less adjustment of \$742.25*		4,635 14
C Services and Service Fees:		
Companies: Annual returns of companies, \$62,599.42; financial statements, \$5,426; sundries, \$1,683.52; less \$116 for copies of <i>Canada Gazette</i>	69,592 94	
Naturalization: Certified copies of certificates of naturalization.....	4,971 15	
Registration: Certificates, copies and certified copies, \$2,755.41; sundries, \$1,290	4,045 41	
Patents: Copies, \$10,635.64; sundries, \$255.25.		
Trade Marks, Designs and Copyrights: Copies of trade marks, \$758; sundries, \$77.75; Total \$11,726.64, less adjustment of \$2,035.30*.....	9,691 34	
		88,300 84
D Refunds of Previous Years' Expenditures.....		218 52
E Miscellaneous:		
Bankruptcy: Levies	5,328 08	
Sundries	35 11	
Recovery under authority of P.C. 10/3511 of May 15, 1941, on \$34,900 judgment registered in favour of the Crown against the Honourable H. J. Logan (since deceased)	2,000 00	
Premium on foreign exchange transactions, \$1,726.78, less adjustment of \$375.92*	1,350 86	
		8,714 05
Total Ordinary.....		684,422 80
Special Receipts—		
F Refunds of Previous Years' War Expenditures.....		9 75
G Cash Surplus from Operations:		
Cash Surplus of Laurentian Terrace Hostel as at March 31, 1945.....		5,419 21
H. Miscellaneous War Revenues:		
Operating Surplus, Laurentian Terrace Hostel, 1944-45, \$27,536.13; 1943-44, additional, \$107.90		27,644 03
Grand Total.....		\$ 717,495 79

* These adjustments were necessitated by the following: In compiling the details of revenues after the close of the fiscal year, it was discovered that an amount of \$3,153.47 had been credited to Privileges, Licences and Permits instead of being credited to Proceeds from Sales, to Services and Service Fees and to Miscellaneous, as indicated by the amounts of the adjustments under these classes of Ordinary Revenue. Since the books for the fiscal year were closed, it was not possible to correct the official accounts.

Certified correct.

E. H. COLEMAN,

Under-Secretary of State.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
X-4	Stat.	Salary of the Secretary of State, Salaries Act, c. 182, R.S.....	10,000 00	10,000 00	10,000 00
X-4	Stat.	Motor Car Allowance to the Secretary of State, Appropriation Act, No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
X-4	324	Departmental Administration.....	97,679 00	96,842 97	93,097 94
X-5	325	Naturalization Branch.....	64,353 00	60,078 07	59,750 29
X-5	326	Companies Branch.....	43,034 00	41,859 57	40,842 60
X-5	327	Trade Marks Branch.....	26,105 00	24,306 14	21,883 50
	456				
X-6	328	Bureau for Translations.....	378,485 00	372,463 66	354,971 85
X-6	329	Canada Temperance Act.....	1,500 00	1,378 46	1,415 00
X-6	330	Bankruptcy Act Administration.....	32,360 00	27,974 15	29,697 62
PATENT AND COPYRIGHT OFFICE					
X-7	331	Administration Division.....	33,830 00	33,277 03	32,281 76
X-7	332	Patent Division.....	146,010 00	140,457 29	135,487 01
X-7	333	Copyright and Industrial Designs Division....	11,620 00	10,729 28	8,964 18
X-8	334	Patent Record Division.....	39,105 00	38,954 81	38,452 59
X-8	335	Contribution to the International Office for the Protection of Industrial Property, International Copyright Union Office and Union for the Protection of Literary and Artistic Works.....	2,000 00	2,000 00	956 67
GENERAL					
X-8		Transfer from Vote 68 Unforeseen Expenses (Department of Finance).....	400 00	400 00	
SUPERANNUATION AND RETIREMENT BENEFITS					
X-8	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	820 00	820 00	1,570 00
		Total Ordinary.....	889,301 00	863,541 43	831,371 01
		Allotted from the War Appropriation (Details on page X-9).....	279,680 70	243,721 33	363,526 61
		Grand Total.....	\$ 1,168,981 70	\$ 1,107,262 76	\$ 1,194,897 62

Salary of the Secretary of State, Hon. N. A. McLarty, Salaries Act, c. 182, R.S.....	\$	10,000 00
Motor Car Allowance to the Secretary of State, Appropriation Act, No. 5, c. 61, 1931.....	\$	2,000 00

Vote 324 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	80,045 00	79,245 00	79,020 39
Cost of Living Bonus and Other Pay-list Items.....	6,384 00	6,784 00	6,647 65
Printing and Stationery.....	6,500 00	4,000 00	3,941 19
A Travelling Expenses	1,250 00	2,350 00	2,181 99
Telegrams and Telephones.....	2,500 00	4,100 00	4,063 63
Sundries	1,000 00	1,200 00	988 12
	\$ 97,679 00	\$ 97,679 00	\$ 96,842 97

As of March 31, 1945, there were 41 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus. E. H. Coleman, Under-Secretary of State, \$8,000; W. P. J. O'Meara, Assistant Under-Secretary of State, \$5,220; J. F. Delaute, \$3,720; P. Deziel, \$4,080; H. W. Doyle, \$3,000; E. McIntyre, secretarial allowance, \$540 (salary paid by Department of Public Works); M. J. Mulhall, \$2,400; D. J. Shuttleworth, \$2,940; P. Thibault, \$3,000.

A Travelling expenses of \$300 or over were paid to: Hon. N. A. McLarty, \$1,333.25; P. Deziel, \$494.83; W. P. J. O'Meara, \$562.11 (paid from Vote 326).

Vote 325 Naturalization Branch

	Estimates	Allotments	Expenditures
Salaries	49,680 00	49,680 00	46,590 63
Cost of Living Bonus and Other Pay-list Items.....	6,673 00	6,673 00	6,215 43
Printing and Stationery.....	6,000 00	6,000 00	6,000 00
A Sundries, including Telegrams, Telephones and Travelling Expenses	2,000 00	2,000 00	1,272 01
	<u>\$ 64,353 00</u>	<u>\$ 64,353 00</u>	<u>\$ 60,078 07</u>

As of March 31, 1945, there were 35 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: O. Coderre, \$4,200; J. E. Duggan, \$3,000.

A Includes payments to Clerks of the Court, etc., for furnishing returns, \$706.

Vote 326 Companies Branch

	Estimates	Allotments	Expenditures
Salaries	35,820 00	35,520 00	35,171 75
Cost of Living Bonus and Other Pay-list Items.....	4,714 00	5,114 00	5,073 20
Printing and Stationery.....	1,000 00	900 00	653 99
A Travelling Expenses	750 00	1,250 00	777 91
Sundries, including Telegrams and Telephones.....	750 00	250 00	182 72
	<u>\$ 43,034 00</u>	<u>\$ 43,034 00</u>	<u>\$ 41,859 57</u>

As of March 31, 1945, there were 24 salaried employees being paid from this account. B. Aubrey was receiving a salary at an annual rate of \$2,520 exclusive of cost of living bonus on that date.

A Travelling expenses of \$300 or over were paid to: W. P. J. O'Meara (see Vote 324).

Vote 327 (and Vote 456, Further Supplementary Estimates) Trade Marks Branch

	Estimates	Allotments	Expenditures
Salaries	21,010 00	21,010 00	20,281 74
Cost of Living Bonus and Other Pay-list Items.....	2,345 00	2,645 00	2,558 55
Printing and Stationery.....	2,000 00	2,000 00	1,441 89
Sundries, including Telegrams, Telephones and Travelling Expenses	750 00	450 00	23 96
	<u>\$ 26,105 00</u>	<u>\$ 26,105 00</u>	<u>\$ 24,306 14</u>

As of March 31, 1945, there were 19 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates do not include cost of living bonus and date of separation is shown in parenthesis. L. M. Burke, \$2,400; J. P. McCaffrey, \$3,600; D. D. Ryan, \$3,360 (Apr. 6).

Vote 328 Bureau for Translations

	Estimates	Allotments	Expenditures
Salaries	351,975 00	351,475 00	346,899 73
Cost of Living Bonus and Other Pay-list Items.....	20,260 00	20,760 00	20,568 13
Printing and Stationery.....	5,500 00	5,500 00	4,842 36
Sundries, including Telegrams, Telephones and Travelling Expenses	750 00	750 00	153 44
	<u>\$ 378,485 00</u>	<u>\$ 378,485 00</u>	<u>\$ 372,463 66</u>

As of March 31, 1945, there were 172 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

	Salary rate		Salary rate		Salary rate
Arbic, J. M.	\$ 2,520 00	Demers, A.	3,300 00	Magnant, J. M.	2,760 00
Baillet, X.	2,760 00	Des Rochers, A.		*Marier, H. (on loan to	
Baril, J. W.	3,480 00	(June 16)	2,520 00	Department of Na-	
Barrette, J. R.	3,240 00	Dorion, T.	2,520 00	tional War Services)	3,720 00
Beaubien, A. H.	4,140 00	Duchesnay, E. J.		Masson, J. (May 13).	3,360 00
Beauchamp, J. C.	3,480 00	(Jan. 26)	3,360 00	Maubach, E. O. J. ..	2,520 00
Belanger, M. J.	2,520 00	Duckett, C. E.	3,060 00	Michaud, C.	3,240 00
*Belleau, A. M.	3,960 00	Dumont, T.	3,060 00	Mortureux, C. E.	3,420 00
Benoit, H. P.	2,520 00	Dumouchel, C.	2,400 00	*Pare, C.	3,060 00
Bilodeau, L. H. (Oct. 3		Emard, U.	2,400 00	Plante, E.	2,520 00
leave without pay) ..	2,520 00	Falardeau, J.	2,880 00	Plante, M.	2,520 00
*Boivin, E. A.	3,180 00	Fleury, J. D.	2,520 00	Potvin, A.	2,520 00
Boucher, A. E.	2,760 00	Gagnon, L. P.	3,000 00	Renault, J. F.	3,240 00
Boucher, E.	2,880 00	Gosselin, G.	3,000 00	Renshaw, R. M.	2,520 00
Boudreau, E.	2,520 00	Goulet, D.	2,880 00	Robert, E.	2,640 00
*Brunet, M.	2,640 00	Goyer, A.	2,520 00	Robichaud, D. T.	5,400 00
Campeau, J. A.	2,400 00	Grondin, M.	3,420 00	Rochon, J. A.	2,760 00
Carbonneau, C. H. ..	4,140 00	Hurtubise, J. A. P.	3,000 00	Rumilly, R.	3,000 00
Castonguay, E. N.	3,000 00	Lachaine, M.	3,480 00	Sauve, G. A.	2,520 00
Chagnon, L. J.	3,480 00	Lacourcière, J.	2,520 00	Schenck, E.	3,480 00
Chaput, O.	3,420 00	Landry, J. N.	2,520 00	Schuller, M. J.	3,240 00
Chartrand, J. P. A. ..	3,480 00	Larose, P.	2,520 00	Smith, H. G.	2,520 00
Chauvin, E.	2,520 00	Lavoie, J. M.	3,480 00	Smith, M. J.	2,520 00
Chevassu, J. P.	3,480 00	*Lebel, L. J. E.	3,060 00	Taillefer, J. L. O. ..	2,880 00
Clement, L.	2,520 00	*Lemieux, J. H.	3,060 00	Tremblay, A.	3,420 00
Corbeil, L. U.	3,000 00	Letellier, J. C.	3,000 00	Vincelette, H.	3,420 00
de Bellefeuille, L.	3,480 00	Levesque, P. E. (Feb.			
de la Durantaye, R. ..	3,600 00	17, leave without pay)	3,420 00		

Vote 329 Canada Temperance Act.....	1,500 00
Expenditures.....	<u>\$ 1,378 46</u>

Includes a payment of \$1,230 to R. Vezina for legal services in connection with the enforcement of the Canada Temperance Act in Beauce County, Quebec.

Vote 330 Bankruptcy Act Administration

	Estimates	Allotments	Expenditures
Salaries	26,240 00	26,240 00	24,379 92
Cost of Living Bonus and Other Pay-list Items.....	1,220 00	1,220 00	962 28
A Rent and Maintenance	2,400 00	2,400 00	2,319 33
Printing and Stationery	1,000 00	1,000 00	231 47
Travelling Expenses	500 00	500 00	53 40
Investigations, Legal Costs and Other Unforeseen Contingencies	1,000 00	1,000 00	27 75
	<u>\$ 32,360 00</u>	<u>\$ 32,360 00</u>	<u>\$ 27,974 15</u>

As of March 31, 1945, there were 8 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus. R. W. Baillie, \$3,000; J. Francis, \$4,620; J. S. Larose, \$2,760; W. J. Reilley, \$8,000.

A Payments were made to the Department of Public Works.

PATENT AND COPYRIGHT OFFICE

Vote 331 Administration Division

	Estimates	Allotments	Expenditures
Salaries	28,180 00	27,880 00	27,698 41
Cost of Living Bonus and Other Pay-list Items.....	2,400 00	2,400 00	2,176 41
Printing and Stationery.....	2,500 00	3,000 00	3,000 00
Sundries, including Telegrams, Telephones and Travelling Expenses	750 00	550 00	402 21
	<u>\$ 33,830 00</u>	<u>\$ 33,830 00</u>	<u>\$ 33,277 03</u>

As of March 31, 1945, there were 13 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: A. Langlois, \$4,500; J. T. Mitchell, \$7,000.

Vote 332 Patent Division

	Estimates	Allotments	Expenditures
Salaries	124,510 00	124,510 00	120,818 99
Cost of Living Bonus and Other Pay-list Items.....	10,000 00	10,000 00	8,873 22
A Printing and Stationery.....	10,500 00	10,500 00	9,801 00
Sundries, including Telegrams, Telephones and Travelling Expenses	1,000 00	1,000 00	964 08
	<u>\$ 146,010 00</u>	<u>\$ 146,010 00</u>	<u>\$ 140,457 29</u>

As of March 31, 1945, there were 66 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus. M. Baker, \$3,720; R. C. Berry, \$3,720; H. A. Campbell, \$3,720; C. H. Cumming, \$2,760; H. B. Davies, \$3,000; W. H. Delahaye, \$4,380; A. Fortin, \$3,720; A. Jones, \$2,640; C. MacDonald, \$2,400; F. G. Mace, \$3,720; R. C. MacPherson, \$3,480; J. H. G. Marshall, \$3,720; G. A. Martineau, \$2,760; E. G. Metcalfe, \$2,760; W. T. Michel, \$3,000; H. Osmond, \$3,720; A. D. Pope, \$3,000; R. E. Thomas, \$2,400; T. O. Whillans, \$3,720; J. H. Young, \$3,720.

A Payment was made to the Department of Public Printing and Stationery.

Vote 333 Copyright and Industrial Designs Division

	Estimates	Allotments	Expenditures
Salaries	8,370 00	8,770 00	8,675 00
Cost of Living Bonus and Other Pay-list Items.....	750 00	950 00	912 55
Printing and Stationery.....	2,000 00	1,500 00	1,053 53
Sundries, including Telegrams, Telephones and Travelling Expenses.....	500 00	400 00	88 20
	<u>\$ 11,620 00</u>	<u>\$ 11,620 00</u>	<u>\$ 10,729 28</u>

As of March 31, 1945, there were 6 salaried employees being paid from this account. V. Q. Roblin was receiving a salary at an annual rate of \$3,000 on that date.

Vote 334 Patent Record Division

	Estimates	Allotments	Expenditures
Salaries	7,140 00	7,140 00	7,140 00
Cost of Living Bonus and Other Pay-list Items.....	665 00	665 00	663 12
A Printing and Stationery.....	30,500 00	31,100 00	31,043 03
Sundries, including Telegrams, Telephones and Travelling Expenses	800 00	200 00	108 66
	<u>\$ 39,105 00</u>	<u>\$ 39,105 00</u>	<u>\$ 38,954 81</u>

As of March 31, 1945, there were 4 salaried employees being paid from this account. J. L. Hudon was receiving a salary at an annual rate of \$3,000 on that date.

A Payments were made to the Department of Public Printing and Stationery.

Vote 335 Contribution to the International Office for the Protection of Industrial Property, International Copyright Union Office and Union for the Protection of Literary and Artistic Works	2,000 00
Expenditures.....	<u>\$ 2,000 00</u>

Canada's contributions to the International Office at Berne, Switzerland, were: for the year 1943—\$1,059 for the protection of industrial property; and for the year 1944—\$938.50 for the protection of literary and artistic works; cable charges, \$2.50.

GENERAL

Transfer from Vote 68, Unforeseen Expenses (Department of Finance).....	<u>\$ 400 00</u>
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Expenditure incurred in connection with the rental and installation of a public address system on Parliament Hill in July, 1944, on the occasion of General De Gaulle's visit to Ottawa.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees—Civil Service Act, c. 22, R.S.....	<u>\$ 820 00</u>
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WAR

War Allotments and Expenditures

See Page		Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
	CURRENT				
X-9	Department Generally.....	8,000 00	8,000 00		35,313 21
X-9	Commission <i>re</i> Revocation of Natural- ization Certificates.....	850 00	446 96		1,626 95
X-9	To provide for expenses in connection with the Conference in Canada of the President of the United States, the Prime Minister of the United Kingdom, the Joint Staffs of the United States, the United Kingdom and others.....	260,000 00	224,444 67		579,718 71
X-10	Laurentian Terrace Hostel Revolving Fund (P.C. 151/4857 of June 15, 1943).....	1 00			
X-10	To provide for settlement of claims approved by the Japanese Fishing Vessels Disposal Committee.....	10,829 70	10,829 70		10,829 70
	Unadjusted Credit.....			9 75	Cr. 9 75
	Total Current.....	279,680 70	243,721 33	9 75	627,478 82
	* Non-Current Allotments.....				482,179 96
					1,109,658 78
	Less Special Receipts to date.....				62,223 20
		\$ 279,680 70	\$ 243,721 33	\$ 9 75	\$ 1,047,435 58

* The details of these Allotments will be found in Public Accounts of previous years.

Allotment: Department Generally	8,000 00
Expenditures.....	\$ 8,000 00

This payment is for extraordinary expenses occasioned by the war. The Lieutenant-Governor of Nova Scotia, Honourable H. E. Kendall, and the Lieutenant-Governor of Quebec, Honourable Sir Eugene Fiset, were each paid \$4,000.

Allotment: Commission <i>re</i> Revocation of Naturalization Certificates.....	850 00
Expenditures.....	\$ 446 96

Honourable H. A. Robson was paid \$294.80 for travelling expenses.

Allotment: To provide for expenses in connection with the Conference in Canada of the President of the United States, the Prime Minister of the United Kingdom, the Joint Staffs of the United States, the United Kingdom and others.....	260,000 00
Expenditures.....	\$ 224,444 67

This allotment was authorized to provide for expenses in connection with the above conference which was held at Quebec City in September, 1944.

The following payments for board and lodging, hotel reservations, special train service, official entertainment, etc., are included in the expenditures: Canadian National Railways, \$11,811.24; Chateau Frontenac Hotel, \$158,635.07; The Citadel, \$16,126.56; Clarendon Hotel, \$6,994.96; Department of National Defence—Army Services, \$10,203.99.

Allotment: Laurentian Terrace Hostel Revolving Fund (P.C. 151/4857 of June 15, 1943). \$
Expenditures.....

1 00
nil

Under authority of P.C. 6042, July 13, 1942, the Laurentian Terrace Hostel was constructed by the Department of Public Works to provide housing accommodation for junior female employees in the public service in the City of Ottawa. The hostel is operated under the direction of a board of management, which is authorized to fix and collect the charges for accommodation, meals and other services.

The allotment authorized is only a nominal sum since all moneys received from resident employees for accommodation, meals, etc., are credited to this account, and are in excess of requirements for operating expenses and administrative costs. See the Appendix to this Section, for Balance Sheet and Income Statement for year ended March 31, 1945.

Receipts for the year amounted to \$144,867 while disbursements were \$111,803.76, leaving a credit balance of \$33,063.24 in the account. The latter amount, consisting of operating surplus of \$27,536.13 for 1944-45, an addition of \$107.90 to the surplus for 1943-44, and cash surplus of \$5,419.21 at March 31, 1945, was transferred to Special Receipts.

Allotment: To provide for settlement of claims approved by the Japanese Fishing Vessels

Disposal Committee 10,829 70
Expenditures.....\$ 10,829 70

The Japanese Fishing Vessels Disposal Committee was appointed under authority of P.C. 288, January 13, 1942, and by P.C. 3737, May 5, 1942, was empowered, with the approval of the Minister of Fisheries, to make payments in settlement of claims made upon the Government for damage to and deterioration of impounded fishing vessels and equipment. Subsequently, under authority of P.C. 6247, July 20, 1942, all the unfinished business of the Committee in respect of vessels and equipment was transferred to the Custodian of Enemy Property, an official of this Department.

The above amount was paid to the Custodian to meet outstanding claims for damage to impounded Japanese fishing vessels and equipment in British Columbia and in addition to reimburse the Japanese for actual expenses incurred in bringing their vessels from places of seizure to Fraser River moorings and Prince Rupert and returning to their homes.

Comparative Statement of Accounts Receivable

	March 31, 1945	March 31, 1944
Current Year	2 00	2,699 00
Previous Years—Collectable	1 00	30,402 00
—Uncollectable	163,591 91	132,499 91
	\$ 163,594 91	\$ 165,600 91

Items in excess of \$1,000 in Previous Years—Uncollectable: (a) The late Honourable H. J. Logan, \$28,400; (b) Clerks of the following Courts: Supreme Court, Calgary, \$3,735; Supreme Court, Edmonton, \$29,292.94; Circuit Court, Montreal, \$34,346.29; District Court, Port Arthur, \$4,750; General Sessions of the Peace, Toronto, \$41,976.25; County Court, Vancouver, \$8,400; District Court, Wetaskiwin, \$1,445; County Court, Winnipeg, \$6,687.06.

OPEN ACCOUNTS

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Miscellaneous—</i>				
A Internment Operations Fund.....	22,251 48			22,251 48
B Maple Investments, Limited.....	2,500 00			2,500 00
C Prisoners of War—Funds.....	5,981 28			5,981 28
	<u>\$ 30,732 76</u>			<u>\$ 30,732 76</u>

A This account relates to prisoners of the 1914-18 war. The balance remaining in the fund represents earnings of those who died while interned, those who escaped or were killed trying to escape, and of others, who, for various reasons, were not paid the balances to their credit on release.

B This amount has been deposited as security against any claim which may be put forward on behalf of the United States federal tax authorities for additional taxes against Maple Investments, Limited, prior to the 15th day of June, 1945, such security being tendered in connection with a petition for acceptance of surrender of the charter of the said Maple Investments, Limited.

C This account is similar to Internment Operations Fund, except that the amount represents cash and valuables which are the property of the prisoners.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
Unclaimed Cheques Suspense — Secretary of State	\$ 104 55			\$ 104 55

All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue are credited to this account.

BUREAU OF LAND MANAGEMENT

BUREAU OF LAND MANAGEMENT

1. The following is a list of the lands owned by the Bureau of Land Management in the State of California, as of the date of the last report made to the Congress of the United States, viz. the 30th day of June, 1890.

2. The lands are classified as follows: (a) Lands reserved for the use of the United States; (b) Lands reserved for the use of the State of California; (c) Lands reserved for the use of the people of the State of California; (d) Lands reserved for the use of the people of the United States.

3. The lands are classified as follows: (a) Lands reserved for the use of the United States; (b) Lands reserved for the use of the State of California; (c) Lands reserved for the use of the people of the State of California; (d) Lands reserved for the use of the people of the United States.

4. The lands are classified as follows: (a) Lands reserved for the use of the United States; (b) Lands reserved for the use of the State of California; (c) Lands reserved for the use of the people of the State of California; (d) Lands reserved for the use of the people of the United States.

5. The lands are classified as follows: (a) Lands reserved for the use of the United States; (b) Lands reserved for the use of the State of California; (c) Lands reserved for the use of the people of the State of California; (d) Lands reserved for the use of the people of the United States.

6. The lands are classified as follows: (a) Lands reserved for the use of the United States; (b) Lands reserved for the use of the State of California; (c) Lands reserved for the use of the people of the State of California; (d) Lands reserved for the use of the people of the United States.

7. The lands are classified as follows: (a) Lands reserved for the use of the United States; (b) Lands reserved for the use of the State of California; (c) Lands reserved for the use of the people of the State of California; (d) Lands reserved for the use of the people of the United States.

1944-1945

PUBLIC ACCOUNTS

PART II

X

DEPARTMENT OF THE SECRETARY OF STATE

APPENDIX

LAURENTIAN TERRACE HOSTEL—Concluded

Income Statement for the year ended March 31, 1945

Revenue—			
Rooms		39,322 22	
Meals		104,431 78	
Miscellaneous		531 83	
			144,285 83
Deduct—			
Salaries and Wages.....		22,131 09	
Cost of Food Sold		45,306 22	
Other Expenses		10,158 10	
Administrative Expense:			
Salaries	8,505 38		
Meals—Staff	532 23		
Printing and Stationery	120 90		
Telephone, etc.	203 12		
Miscellaneous	128 65		
		9,490 28	
General Expense—Salaries of Janitor and Watchman.....		2,436 31	
Heat, Light and Water:			
Salaries	5,902 22		
Coal	5,619 63		
Electricity	2,030 38		
Water	2,479 50		
		16,031 73	
Repairs and Maintenance:			
Building.	695 33		
Electrical and Mechanical Equipment.....	853 13		
Furniture and other Equipment.....	74 83		
		1,623 29	
Depreciation:			
Furniture and Equipment	5,273 63		
China and Glassware	1,200 97		
Linen	3,002 41		
Silver	95 67		
		9,572 68	
			116,749 70
Excess of Revenue over Expenditure for 1944-45.....			\$ 27,536 13

1905

No.	Name	Age	Sex	Color	Breed	Height	Weight	Value	Remarks
1	John	25	M	White	Shorthorn	5' 10"	1,200	\$100	Good
2	James	22	M	White	Shorthorn	5' 8"	1,100	\$80	Good
3	William	20	M	White	Shorthorn	5' 6"	1,000	\$70	Good
4	Robert	18	M	White	Shorthorn	5' 4"	900	\$60	Good
5	Thomas	16	M	White	Shorthorn	5' 2"	800	\$50	Good
6	Charles	14	M	White	Shorthorn	5' 0"	700	\$40	Good
7	Edward	12	M	White	Shorthorn	4' 8"	600	\$30	Good
8	George	10	M	White	Shorthorn	4' 6"	500	\$20	Good
9	Frederick	8	M	White	Shorthorn	4' 4"	400	\$10	Good
10	Henry	6	M	White	Shorthorn	4' 2"	300	\$5	Good
11	John	4	M	White	Shorthorn	4' 0"	200	\$2	Good
12	James	2	M	White	Shorthorn	3' 8"	100	\$1	Good
13	William	1	M	White	Shorthorn	3' 6"	50	\$0.50	Good
14	Robert	1	M	White	Shorthorn	3' 4"	40	\$0.40	Good
15	Thomas	1	M	White	Shorthorn	3' 2"	30	\$0.30	Good
16	Charles	1	M	White	Shorthorn	3' 0"	20	\$0.20	Good
17	Edward	1	M	White	Shorthorn	2' 8"	10	\$0.10	Good
18	George	1	M	White	Shorthorn	2' 6"	5	\$0.05	Good
19	Frederick	1	M	White	Shorthorn	2' 4"	4	\$0.04	Good
20	Henry	1	M	White	Shorthorn	2' 2"	3	\$0.03	Good

1905

1944-45
PUBLIC ACCOUNTS

PART II
Y

DEPARTMENT OF TRADE AND COMMERCE

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF TRADE AND COMMERCE

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures	
Expenditures—	Revenues—
[8b] Consolidated Deficit Account:	[8b] Consolidated Deficit Account:
Ordinary 6,699,469 81	Ordinary 4,389,228 60
War 7,419,316 41	
<u>\$14,118,786 22</u>	<u>\$4,389,228 60</u>

Receipts and Disbursements—Open Accounts	
[3] Loans and Advances..... 34,331 79	[9] Floating Debt.....Dr. 31 90
	[10] Deposit and Trust Accounts..... 5,922,215 27
	[13] Sundry Suspense Accounts..... 1,255,878 69
<u>\$ 34,331 79</u>	<u>\$7,178,062 06</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page Y-21.

REVENUES

Comparative Summary

	1944-45	1943-44†
Ordinary Revenue—		
Tax Revenues:		
A Miscellaneous Taxes	639,320 48	641,252 75
Non Tax Revenues:		
B Return on Investments.....	976 19	1,203 91
C Privileges, Licences and Permits.....	326,008 05	276,426 28
D Proceeds from Sales.....	41,440 64	36,182 94
E Services and Service Fees.....	3,371,449 93	3,367,364 64
Premium, Discount and Exchange.....	*	118 47
F Refunds of Expenditure	9,114 99	5,715 10
G Miscellaneous	918 32	448 34
Total Ordinary.....	<u>4,389,228 60</u>	<u>4,328,712 43</u>

Special Receipts—

Refunds of Previous Years' War Expenditures.....		3 00
Miscellaneous War Revenues.....		238,136 92
Grand Total.....	\$4,389,228 60	\$4,566,852 35

† Not including revenues of the National Research Council which are now shown under Department of Reconstruction.

* Included in Miscellaneous.

Details

Ordinary Revenue—

Tax Revenues:

A Miscellaneous Taxes: Duty assessed for the export of electric power and natural gas..... 639,320 48

Non Tax Revenues:

B Return on Investments: Interest for the year ended December 31, 1944, on unpaid balance of purchase price of Steamer *Pelee*..... 976 19

C Privileges, Licences and Permits: Export permits, \$215,413.09; elevator licence fees, \$30,455; rent of Port Arthur elevator leased to McCabe Bros., Grain Co., \$78,058.92; fees collected by Canadian Government Trade Commissioners in foreign countries for signing currency certificates on customs invoices, \$1,138.04; gas and electricity export licence fees, \$800; elevator land and spur track rental, \$143..... 326,008 05

D Proceeds from Sales: Grain Samples of Board of Grain Commissioners, \$35,090.43; surplus grain, Canadian Government Elevators, \$5,542.29; Commercial Intelligence Service, sundry equipment, \$401.52; Dominion Bureau of Statistics, sale of machines, \$400; sundries, \$6.40.. 41,440 64

E Services and Service Fees: Board of Grain Commissioners, inspection, \$902,331.20, weighing, \$874,264.61, registration and cancellation of warehouse receipts, \$48,605.80, sampling, \$7,932.09, sundries, \$6,421.05; Canadian Government Elevators for storage and elevation of grain, cleaning, drying, sale of screenings, etc., Calgary, \$129,820.38, Edmonton, \$136,310.10, Lethbridge, \$63,478.27, Moose Jaw, \$215,974.87, Prince Rupert, \$40,044.81, Saskatoon, \$197,245.68; electricity inspection fees, \$256,909.45; electricity laboratory fees, \$302.75; gas inspection fees, \$67,516; weights and measures inspection fees, \$406,641.75; weights and measures laboratory fees, \$1,882.75; Dominion Bureau of Statistics, bulletin service, \$15,768.37 3,371,449 93

F Refunds of Previous Years' Expenditures: Board of Grain Commissioners, \$6,092.89; Commercial Intelligence Service, cables, etc., \$700.79; Prince Rupert Elevator, war risk insurance on grain, \$1,814.49; Dominion Bureau of Statistics, refunds of salaries, etc., \$506.82..... 9,114 99

G Miscellaneous: Fines and forfeitures as follows: Canada Grain Act, \$521, Precious Metals Marking Act, \$150, Weights and Measures Act, \$125; premium on foreign exchange transactions, \$122.32 918 32

Grand Total.....\$4,389,228 60

Certified correct.

M. W. MACKENZIE,
Deputy Minister.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
Y-5	Stat.	Salary of Minister, Salaries Act, c. 182, R.S....	10,000 00	10,000 00	10,000 00
Y-5	Stat.	Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
Y-5	338 } 571 }	Departmental Administration.....	153,500 00	121,312 99	109,334 56
Y-5	339 } 573 }	Commercial Intelligence Service.....	937,217 00	689,601 55	621,051 42
Y-7	340	Electricity and Gas Inspection Services, including Administration of the Electricity and Fluid Exportation Act.....	276,020 00	267,401 30	272,604 27
Y-8	341	Foreign Tariffs Division.....	25,688 00	19,620 47	23,444 90
Y-8	342	Precious Metals Marking Act.....	12,537 00	9,052 92	8,882 99
Y-9	343	Publicity and Advertising in Canada and Abroad other than in the United Kingdom.....	88,000 00	78,023 95	19,625 46
Y-9	344	Weights and Measures Inspection Service.....	428,950 00	420,389 18	418,751 63
EXHIBITIONS AND PUBLICITY					
Y-10	345	Exhibitions.....	91,622 00	49,605 06	47,216 05
Y-10	346	Publicity and Advertising in the United Kingdom.....	17,320 00	6,068 16	12,038 21
DOMINION BUREAU OF STATISTICS					
Y-10	347	Administration.....	92,525 00	89,618 32	86,254 56
Y-11	348 } 574 }	Statistics, including Contribution to the Inter-American Statistical Institute.....	1,255,800 00	1,196,756 14	1,075,395 36
Y-12	349	Census of Population.....	592,705 00	531,492 72	645,533 74
WHEAT AND GRAIN DIVISION					
Y-12	572	Administration.....	9,000 00	3,626 58	
MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS					
Y-13	350	Administration.....	13,581 00	13,310 35	11,235 91
Y-13	351	Atlantic Ocean.....	100,000 00		
Y-13	352	Western Local Services.....	57,000 00	57,000 00	57,000 00
Y-13	353 } 575 } 457 }	Eastern Local Services.....	812,540 00	798,388 60	731,416 46
CANADA GRAIN ACT					
Y-14	354	Administration.....	100,959 00	97,582 45	95,381 76
Y-15	355 } 458 }	Operation and Maintenance, including Inspection, Weighing, Registration, etc.....	1,726,736 00	1,712,299 03	1,600,502 65
Y-17	356 } 576 } 459 }	Canadian Government Elevators, including equipment.....	530,746 00	523,500 04	393,252 03
SUPERANNUATION AND RETIREMENT BENEFITS					
Y-17	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	2,820 00	2,820 00	4,150 00
		Total Ordinary.....	7,337,266 00	6,699,469 81	6,245,071 96
		Allotted from the War Appropriation (Details on page Y-18).....	7,470,148 10	7,419,316 41	9,543,051 97
		Grand Total.....	<u>\$14,807,414 10</u>	<u>\$14,118,786 22</u>	<u>\$15,788,123 93*</u>

* Not including expenditures of the National Research Council which are now shown under the Department of Reconstruction.

Salary of Minister, Hon. J. A. MacKinnon, Salaries Act, c. 182, R.S.....	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	\$ 2,000 00

Vote 338 (and Vote 571, Supplementary Estimates) Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	110,508 00	107,808 00	88,588 88
Cost of Living Bonus and Other Pay-list Items.....	6,260 00	8,960 00	8,804 10
A Printing and Stationery.....	4,500 00	4,500 00	4,092 44
B Travelling Expenses	8,500 00	8,500 00	6,337 71
Telegrams and Telephones.....	5,000 00	5,500 00	5,227 70
C Printing of Annual Report, Department of Trade and Commerce	400 00	400 00	263 80
D Trade Promotion at Home and Abroad.....	10,000 00	10,000 00	2,042 68
E Canadian Trade Index	5,000 00	5,000 00	4,000 00
Sundries	3,332 00	2,832 00	1,955 68
	<u>\$ 153,500 00</u>	<u>\$ 153,500 00</u>	<u>\$ 121,312 99</u>

As of March 31, 1945, there were 54 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employee in receipt of war duties supplement is indicated by an asterisk. W. M. Mackenzie, Deputy Minister, \$12,000; O. Master, Assistant Deputy Minister, \$7,500; A. C. L. Adams, \$4,080; D. R. Annett, \$2,400; A. T. Calder, \$3,000; H. E. Dickinson, \$3,000; V. Labelle, \$2,400; L. T. Lett, \$2,400; *F. Sim, \$5,400; D. W. Thomson, \$2,700; V. Vergette, \$2,400 (on loan to Wartime Prices and Trade Board).

A C Payments were made to the Department of Public Printing and Stationery.

B Travelling expenses of \$300 or over were paid to: Hon. J. A. MacKinnon, \$3,106.50; A. C. L. Adams, \$425.61; D. W. Thomson, \$1,139.58; C. F. Wilson, \$991.75.

D Includes an amount of \$1,250 paid to MacLaren Advertising Co., Toronto, for the services of W. F. Harrison, 2 months at \$625 per month, to survey advertising and trade promotion in Latin American countries.

E The Department purchased from the Canadian Manufacturers' Association 2,000 copies of the 1944 edition of the Canadian Trade Index at a cost of \$4,000.

Vote 339 (and Vote 573, Supplementary Estimates) Commercial Intelligence Service

	Estimates	Allotments	Expenditures
Salaries	522,531 00	520,531 00	400,569 92
Cost of Living Bonus and Other Pay-list Items.....	25,700 00	25,700 00	5,475 12
Living Allowances	156,486 00	156,486 00	117,926 13
Office Rents	34,000 00	36,000 00	34,934 95
Telegrams, Telephones, Postage, etc.....	25,000 00	34,000 00	32,448 44
Printing and Stationery.....	15,000 00	15,000 00	11,708 25
A Travel and Removal	95,000 00	80,000 00	36,467 04
Local Transportation	4,000 00	5,000 00	4,139 90
Equipment, Acquisition and Repairs.....	3,000 00	3,000 00	1,457 74
B Miscellaneous, including Janitor Service, Fuel, Laundry, Petty Cash, etc.	20,000 00	25,000 00	21,843 78
C Printing Commercial Intelligence Journal.....	12,000 00	12,000 00	9,428 65
Newspapers and Periodicals.....	2,500 00	2,500 00	1,927 97
D Trade and Industrial Promotion.....	15,000 00	15,000 00	5,517 11
E Compensation to Trade Commissioners for loss of furniture and effects	7,000 00	7,000 00	5,756 55
	<u>\$ 937,217 00</u>	<u>\$ 937,217 00</u>	<u>\$ 689,601 55</u>

As of March 31, 1945, there were 112 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

Living allowances of these employees and travelling expenses, where the amount was \$300 or over are also shown.

	Salary rate	Living allowance	Travelling expenses
Allen, S. V.	\$ 2,940 00	\$ 3,450 00	
Ausman, L. H.	2,940 00	3,375 00	
Barkley, S. G.	3,000 00		
Belanger, P. M.	3,180 00	3,249 96	\$ 834 72
Birkett, C. B.	2,940 00	2,499 96	352 50
Bissett, C. S.	4,380 00	3,499 92	
Black, W. H.	2,520 00		
Bower, R. P.	3,180 00	3,750 00	318 87
Boyer, J. M.	2,940 00	3,264 09	902 37
*Britton, J. C.	3,300 00		
Brown, H. L.	3,180 00	3,499 92	903 01
Bryan, A. E.	5,760 00	2,172 67	691 53
Bull, W. F.	4,080 00	3,799 92	
Butler, B. C.	4,080 00	2,625 00	
Chamberlain, K. G. (Aug. 22)....	5,220 00		
Cheney, H. W.	4,560 00		
Clarke, E.	3,900 00		
Cole, D. S.	5,760 00	423 39	
†Cosgrave, L. M.	4,980 00	3,249 96	
Croft, C. M.	6,600 00		454 34
Depocas, J. C.	2,940 00	2,625 00	316 03
Doull, A. K.	2,940 00		
*Duclos, V. E.	4,320 00		
Dykes, J. G.	2,400 00		
*English, J. H. F.	5,280 00		516 47
Evans, A. W.	2,400 00		
Fraser, F. W.	4,980 00	2,282 26	645 19
Gardner, C. J.	3,900 00		408 44
Gilbert, H. A.	2,580 00		
Glass, L. S.	4,080 00	3,249 96	
Gornall, W. B.	4,980 00	2,896 37	630 41
Grant, M.	2,400 00		
*Grant, W. H.	4,380 00		
Gravel, R. E.	2,400 00		
Grew, R.	4,380 00	3,964 43	1,461 56
Hudd, F.	5,760 00	3,499 92	
Jackson, D. W.	2,400 00		
Johnson, G. B.	5,760 00	2,250 00	
Jones, P. G.	3,300 00		
Lamontagne, Y.	4,980 00	2,862 78	
Langley, J. A.	4,980 00	3,380 12	318 00
MacDonald, S. G. K.	2,940 00		527 74
Macgillivray, J. C.	4,980 00	3,249 96	
Mackay, J. E.	3,420 00		
MacMahon, H. B. (Nov. 4)....	2,520 00		
*Major, T. G.	4,380 00		930 10
*Mallory, G. D.	4,380 00		671 34
McAdam, K. M.	2,400 00		
McColl, E. L.	5,760 00	2,250 00	458 40
McCullough, W. B.	2,820 00	2,792 13	966 39
*McDonald, J. F.	3,120 00		
Monty, T. J.	2,940 00	3,249 96	
Mutter, J. L.	4,080 00	3,499 92	535 93
Newman, G. A.	3,180 00	4,058 04	1,515 30
Noble, K. F.	2,940 00	3,249 96	570 81
Palmer, F. H.	4,980 00	2,000 00	1,066 31
Palmer, M. B.	4,080 00	1,125 00	565 95

	Salary rate	Living allowance	Travelling expenses
Paterson, G. R.....	4,380 00	3,799 92	513 89
Poley, G. R.....	3,900 00		
Rosenthal, R. W.....	2,520 00		
Scott, H. A.....	4,980 00	3,799 92	927 44
Seaman, A. T. (Dec. 6).....	3,720 00		
Smith, W. G.....	2,400 00		
Stark, W. G.....	2,940 00	2,870 81	1,065 00
Stewart, M. T.....	3,180 00	3,499 92	1,922 90
Strong, J. A.....	4,980 00	3,499 92	
Sykes, P.	4,080 00	5,199 96	
Van Tighem, C. J.....	2,400 00		
Vechsler, M. J.....	4,080 00	4,250 04	566 05
Venus, C. G.....	3,540 00		
Wallace, W. D.....	2,400 00		
*Walsh, T. S.....	3,000 00		
West, C. H.....	2,940 00	3,375 00	
Wright, E. B. H.....	3,000 00		
Young, R. T.....	4,080 00		

†L. M. Cosgrave was appointed Military Attaché to the High Commissioner for Canada in Australia, January 1, 1943. The Department was reimbursed by the Department of National Defence for his salary and living allowance, the amount being credited to this vote.

Travelling expenses paid to B. A. Macdonald from this account are included with those shown as being paid to him under the War Allotment-Canadian Shipping Board Administration.

A Removal expenses were: J. M. Boyer, \$961.70; B. C. Butler, \$887.67; D. S. Cole, \$1,024.94; W. B. McCullough, \$2,819.68; G. A. Newman, \$1,266.38; F. Palmer, \$2,744.16; G. R. Paterson, \$1,585.29; P. Sykes, \$766.29.

B Includes such items as exchange, freight, etc., for the various Trade Commissioners' Offices.

C Payments were made to the Department of Public Printing and Stationery.

D Includes an amount of \$4,374 paid to the National Film Board.

E Payments to departmental officials to assist them in the replacement of their personal effects and household goods lost due to enemy occupation of countries in which they had been stationed or by enemy action were made as follows: P. M. Belanger, \$445 (final payment); V. E. Duclos, \$370; R. Grew, \$1,086 (final payment); Y. Lamontagne, \$431.15 (final payment); J. A. Langley, \$642.88; J. P. Manion, \$360; P. V. McLane, \$600; T. J. Monty, \$720; A. B. Muddiman, \$600; J. L. Mutter, \$100 (final payment); W. G. Stark, \$401.52.

Vote 340 Electricity and Gas Inspection Services, including Administration of the Electricity and Fluid Exportation Act

	Estimates	Allotments	Expenditures
Salaries.....	212,520 00	212,520 00	208,706 57
Cost of Living Bonus and Other Pay-list Items.....	16,600 00	16,600 00	16,208 20
Telegrams, Telephones, Postage.....	2,700 00	2,700 00	2,615 85
Freight, Express, Cartage, etc.....	1,600 00	1,600 00	1,189 59
Miscellaneous.....	1,100 00	1,100 00	703 15
A Travelling Expenses.....	33,000 00	33,000 00	31,789 05
B General Supplies.....	7,500 00	7,500 00	5,503 04
Equipment.....	1,000 00	1,000 00	685 85
	<u>\$ 276,020 00</u>	<u>\$ 276,020 00</u>	<u>\$ 267,401 30</u>

As of March 31, 1945, there were 101 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date are listed below. Salary rates do not include cost of living bonus.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Babington, F. C.....	\$ 2,520 00		Levasseur, J.	2,400 00	
Cantin, A. J.....	2,400 00	\$ 367 35	Miller, W. F.....	2,400 00	818 99
Chevrier, R. J.....	2,700 00		Penny, H. B.....	2,400 00	457 00
Clark, H. M.....	3,300 00	530 80	Power, E. F.....	2,400 00	
Clow, H. B.....	2,400 00		Robertson, A. F.....	2,400 00	316 08
Cole, N. R.....	2,400 00		Scouler, G. T.....	2,520 00	
Grant, C.	2,400 00		Shrimpton, S. A.....	2,400 00	303 25
Guy, R. W.....	3,240 00		Skaife, W.	2,400 00	
Ham, J. A.....	2,520 00		Smith, J. C.....	2,520 00	
Hart, S. N.....	3,300 00	375 17	Stiver, J. L.....	4,620 00	
Hunt, L. V.....	2,700 00		Stott, J.	3,300 00	629 40
Labelle, J. H.....	2,400 00	1,274 21	Upper, S. B.....	2,400 00	

A The following employees whose annual salary rates were under \$2,400 on that date received travelling expenses of \$300 or over: T. S. Aman, \$749.58; H. Anderson, \$1,034.41; W. G. Andrews, \$423.40; H. Bissonnette, \$996.90; C. D. Briggs, \$555.30; J. W. Clayton, \$851.20; J. A. Cruickshank, \$948.76; K. Cryer, \$344.64; W. E. Fletcher, \$309.55; G. A. Fountain, \$815; W. C. Frye, \$731.43; J. R. Gardiner, \$865.10; J. R. Goodwin, \$658.78; W. F. Guenther, \$581.10; A. E. Guy, \$326.35; P. T. Hagan, \$510.10; E. J. Head, \$695.65; J. Hillis, \$516.56; J. T. Liddle, \$901.98; J. W. McKay, \$660.43; G. Neal, \$548.64; W. R. Percival, \$802.22; G. Readman, \$377.44; J. A. Reid, \$985.64; G. L. Renner, \$581.66; E. R. Teece, \$498.40; E. R. Tovell, \$667.37; J. R. Trudel, \$1,110.38; T. J. Warren, \$687.47; J. H. Weekes, \$850.42; P. Whitfield, \$1,246.31; N. H. Young, \$560.55.

B Payments totalling \$4,845.87 were made to the Department of Public Printing and Stationery.

Vote 341 Foreign Tariffs Division

	Estimates	Allotments	Expenditures
Salaries.....	24,165 00	24,165 00	18,745 17
Cost of Living Bonus and Other Pay-list Items.....	848 00	848 00	604 34
Printing and Stationery.....	400 00	400 00	166 36
Travelling Expenses.....	100 00	100 00	30 25
Telegrams and Telephones.....	100 00	100 00	36 28
Sundries.....	75 00	75 00	38 07
	<u>\$ 25,688 00</u>	<u>\$ 25,688 00</u>	<u>\$ 19,620 47</u>

As of March 31, 1945, there were 7 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates do not include cost of living bonus. Date of separation is shown in parenthesis. G. C. Cowper, \$3,420; W. Gilchrist, \$4,800 (Jan. 20); W. G. R. Hopkins, \$2,400; H. V. Jarrett, \$3,000; H. K. Potter, \$3,000.

Vote 342 Precious Metals Marking Act

	Estimates	Allotments	Expenditures
Salaries.....	8,220 00	8,095 00	6,901 30
Cost of Living Bonus and Other Pay-list Items.....	217 00	342 00	339 60
Professional and Special Services.....	600 00	550 00	79 03
A Travelling Expenses.....	3,000 00	3,000 00	1,225 68
Miscellaneous.....	500 00	550 00	507 31
	<u>\$ 12,537 00</u>	<u>\$ 12,537 00</u>	<u>\$ 9,052 92</u>

As of March 31, 1945, there were 4 salaried employees being paid from this account. W. L. Berry was receiving a salary at an annual rate of \$3,000 on that date.

A W. L. Berry received travelling expenses of \$632.68 and removal expenses of \$150.48 (T.263834B., June 3, 1944).

Vote 343 Publicity and Advertising in Canada and Abroad other than in the United Kingdom

	Estimates	Allotments	Expenditures
Salaries.	5,860 00	5,860 00	5,859 96
Cost of Living Bonus and Other Pay-list Items.	317 00	317 00	315 60
A Advertising in Canadian newspapers, trade, industrial and financial papers and magazines.	25,000 00	27,500 00	23,571 13
B Advertising Abroad, exclusive of Great Britain.	50,000 00	47,500 00	44,656 52
Translation of material distributed to periodicals in Latin American Countries.	3,000 00	3,000 00	1,987 18
Newspapers for clipping and reference purposes.	500 00	500 00	109 05
Printing and Stationery.	1,200 00	1,200 00	479 30
Photographs.	500 00	500 00	
Travelling Expenses.	200 00	200 00	
Contingencies.	1,423 00	1,423 00	1,045 21
	<u>\$ 88,000 00</u>	<u>\$ 88,000 00</u>	<u>\$ 78,023 95</u>

As of March 31, 1945, there were 5 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. H. E. M. Chisholm, \$4,000; M. Freedman, \$4,500 (charged to B).

- A Payments amounting to \$23,371.13 were made to R. C. Smith and Sons, Limited, Toronto.
- B Included in the expenditures, are (a) the salary (\$4,500) and travelling expenses (\$816.93) of M. Freedman, and (b) payments to the Department of Public Printing and Stationery, \$34,264.32, and to Thomas Skinner of Canada, Limited, Montreal, \$1,100.

Vote 344 Weights and Measures Inspection Service

	Estimates	Allotments	Expenditures
Salaries.	240,155 00	240,155 00	235,764 59
Cost of Living Bonus and Other Pay-list Items.	22,795 00	22,795 00	22,780 71
A Travelling Expenses.	35,000 00	35,000 00	34,977 04
B Cartage.	113,000 00	115,000 00	114,612 57
Freight, Express, etc.	1,500 00	1,500 00	598 06
C Supplies, Materials, Printing.	9,000 00	7,000 00	5,931 62
Telegrams, Telephones, Postage.	5,000 00	5,000 00	4,049 35
D Short Weight, Miscellaneous.	2,500 00	2,500 00	1,675 24
	<u>\$ 428,950 00</u>	<u>\$ 428,950 00</u>	<u>\$ 420,389 18</u>

As of March 31, 1945, there were 131 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus. W. F. Balcom, \$2,400; J. A. Bourgeois, \$2,400; L. J. Bourget, \$2,400; E. S. Butterfield, \$2,400; A. E. H. Cable, \$2,400; T. A. Cada, \$2,400; J. C. A. Dion, \$2,400; W. J. Field, \$2,520; F. T. Hart, \$2,400; C. E. LeBlanc, \$2,520; R. Marshall, \$2,400; D. J. McLean, \$3,720; L. F. Pannell, \$2,400; A. J. Richardson, \$2,520; F. H. Sargent, \$2,400; J. W. Scott, \$2,400; C. F. Sheppard, \$2,820; C. F. Wampler, \$2,400; E. O. Way, \$4,620.

- A Travelling expenses of \$300 or over were paid to: L. E. Allen, \$614.48; H. G. W. Ashley, \$453.65; J. E. L. Baillargeon, \$476.39; A. A. Baird, \$687.43; B. Beavis, \$403.35; A. B. Bennett, \$398.20; W. R. Billings, \$541.65; G. Boucher, \$300.50; W. R. Boyd, \$377.26; L. Brousseau, \$582.50; J. A. Burrows, \$422; J. G. Chanter, \$316.25; T. Clark, \$1,286.90; J. A. Cliche, \$313.46; O. Cloutier, \$569.27; C. H. Couture, \$1,102.85; J. H. L. Couture, \$336.74; E. H. Cuckow, \$328.10; P. E. Dionne, \$386.53; J. B. Doucet, \$340.10; J. F. Dunn, \$530.26; T. H. Fleming, \$405.89; J. B. Fletcher, \$766.80; D. B. Flewelling, \$725.56; T. J. Flurey, \$531.50; C. A. Germain, \$625.75; C. Gibson, \$592.70; S. Harper, \$331.43; W. C. Hawks, \$510.60; R. Hinton, \$801.50; G. C. Hodgins, \$303.55; M. D. Huckabay, \$437.39; F. C. Jewett, \$706; C. J. Joyce, \$834; H. A. Lemay, \$715.88; J. A. Levesque, \$832.53; L. R. J. MacDonald, \$411.70; P. J. Marples, \$324.05; J. E. Meilleur, \$915.92; G. H. Morgan, \$494.19; G. E. Parker, \$545.57; C. H. Penner, \$384.94; F. G. Plewes, \$532.60; H. Plumsteel, \$429.07; J. O. A. Poirier, \$345.41; G. Richard, \$1,252.60; C. Roberge, \$339.56; D. A. Rose, \$658.90; F. J. Shaw, \$391.36; T. C. Suttie, \$566.18; J. H. Thomson, \$497.45; Geo. Valin, \$480.95; J. Verville, \$431.39; H. H. Wilson, \$684.30.

- B Covers cost of transportation of weights and other inspection equipment.
- C Includes payments of \$1,822.50 to the Canadian Bank Note Co., Ltd., for weights and measures stamps, and \$3,300.46 to the Department of Public Printing and Stationery.
- D Legal expenses for short weight supervision amounted to \$835.41.

EXHIBITIONS AND PUBLICITY

Vote 345 Exhibitions

	Estimates	Allotments	Expenditures
Salaries.	24,885 00	24,635 00	20,920 35
Cost of Living Bonus and Other Pay-list Items.	237 00	487 00	447 94
Ottawa Office, Sundry Expenditure.	1,500 00	1,500 00	1,272 57
A General Expenses, rental of land, rates, taxes, water, maintenance, building, freight, wages, etc.	15,000 00	15,000 00	11,521 78
B Participation in Exhibitions in Canada, U.S.A. and abroad.	50,000 00	50,000 00	15,442 42
	<u>\$ 91,622 00</u>	<u>\$ 91,622 00</u>	<u>\$ 49,605 06</u>

As of March 31, 1945, there were 10 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus. P. A. Corkery, \$2,400; F. P. Cosgrove, \$3,900; R. L. Greene, \$3,360.

A Rental of land and rates (water, etc.) on warehouse, Blackburn Road, London, \$3,679.58; wages, \$5,181.02; sundries, \$2,658.18.

B This item includes a payment of \$6,501.80 to Carl Mangold, Montreal, industrial artist, for designing and building displays and exhibits.

F. P. Cosgrove received travelling expenses of \$396.64.

Vote 346 Publicity and Advertising in the United Kingdom

	Estimates	Allotments	Expenditures
Salaries.	1,620 00	1,620 00	1,620 00
A Publicity.	15,700 00	15,700 00	4,448 16
	<u>\$ 17,320 00</u>	<u>\$ 17,320 00</u>	<u>\$ 6,068 16</u>

A The following payments were included: Director, Imperial Institute, maintenance of the Canadian Court in the Exhibitions Galleries of the Imperial Institute, \$1,139.85; Thomas Skinner & Co. (Publishers), London, England, cost of advertising in *Canada's Weekly*, \$2,235.

DOMINION BUREAU OF STATISTICS

Vote 347 Administration

	Estimates	Allotments	Expenditures
Salaries.	78,075 00	77,075 00	75,374 33
Cost of Living Bonus and Other Pay-list Items.	8,100 00	9,100 00	8,867 91
Telegrams, Telephones and Postage.	100 00	100 00	100 00
Local Transportation.	350 00	350 00	340 75
Freight, Express and Cartage.	2,400 00	2,900 00	2,868 59
Travelling Expenses.	500 00	500 00	151 98
A Printing and Stationery.	2,000 00	2,000 00	1,516 36
Sundries.	1,000 00	500 00	398 35
	<u>\$ 92,525 00</u>	<u>\$ 92,525 00</u>	<u>\$ 89,618 32</u>

As of March 31, 1945, there were 54 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Date of separation is shown in parenthesis and employee in receipt of a war duties supplement is indicated by an asterisk. L. J. Beehler, \$3,000; R. A. Cameron, \$2,760; S. A. Cudmore, \$6,600; *H. P. Howell, \$2,520; J. Muir, \$3,000 (Aug. 2).

A Payments were made to the Department of Public Printing and Stationery.

Vote 348 (and Vote 574, Supplementary Estimates) Statistics, including Contribution to the Inter-American Statistical Institute

	Estimates	Allotments	Expenditures
Salaries.....	845,270 00	840,270 00	802,497 27
Cost of Living Bonus and Other Pay-list Items.....	102,000 00	102,000 00	101,462 99
Telegrams, Telephones and Postage.....	4,500 00	4,800 00	4,721 24
Equipment, Maintenance and Repairs.....	4,500 00	4,500 00	4,271 57
A Vital Statistics Fees.....	23,000 00	23,000 00	21,201 24
B Criminal Statistics Fees.....	19,000 00	19,000 00	15,626 99
C Printing and Stationery.....	90,000 00	90,000 00	81,176 79
Photographic Supplies.....	2,000 00	2,000 00	1,841 72
Educational Supplies.....	10,000 00	10,000 00	9,537 89
D Travelling Expenses.....	22,000 00	22,000 00	19,467 26
E Printing of Departmental Publications.....	70,000 00	70,000 00	69,803 34
F Rental of Equipment.....	54,000 00	61,535 00	61,272 23
Conference on Provincial and Vital Statistics.....	2,000 00	2,000 00	1,020 65
Sundries.....	5,000 00	2,165 00	324 96
Contribution to the Inter-American Statistical Institute.....	2,530 00	2,530 00	2,530 00
	<u>\$1,255,800 00</u>	<u>\$1,255,800 00</u>	<u>\$1,196,756 14</u>

As of March 31, 1945, there were 590 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Abell, A. S.....	\$ 3,360 00		Lanceley, W. H.....	2,760 00	
Bangs, R. G.....	2,760 00		*Losee, W. H.....	3,840 00	
*Bjarnason, E. G.....	2,400 00		Lowther, J. H.....	3,720 00	909 68
*Blyth, C. D.....	3,360 00		Marcil, R. R.....	2,400 00	1,405 22
Bogue, A. H.....	2,400 00		*Marshall, H.	5,220 00	
Boyd, H. M.....	2,760 00		Marshall, J. T.....	4,200 00	
Brady, J. C.....	2,760 00		McAnsh, J. (to U.N.R.R.A., Oct. 14).....	3,360 00	619 53
Burton, G. L.....	3,360 00		*McArthur, I. S.....	3,360 00	
Chipman, A. M.....	3,120 00		McDowall, R. J.....	3,240 00	
*Cohen, A. B.....	3,360 00		McKellar, N. L.....	3,000 00	
Dehler, G. A.....	3,000 00		McLatchie, G. F.....	2,400 00	
Denault, L. R.....	2,400 00		*McLeod, H.	3,720 00	
Deslauriers, W. A.....	3,360 00		Millar, W.	3,000 00	
Donnelly, M. S.....	2,400 00	\$ 412 68	Millward, A. E.....	3,360 00	
Dougan, W.....	3,240 00		Munro, J. R. (Aug. 12)....	3,720 00	
Ferguson, P. H.....	2,400 00	483 69	Perrier, G. W.....	2,400 00	
Finlayson, J. K.....	2,400 00		Pouliot, L. J.....	2,880 00	
Goldberg, S. A.....	3,360 00		*Robbins, J. E.....	3,720 00	
Good, C. R.....	2,400 00		Ross, M. A.....	3,600 00	
Greenway, H. F.....	3,840 00	542 95	*Roughsedge, M. E. K....	3,240 00	
Gurland, J.	2,400 00		Smith, S. B.....	3,720 00	
Hall, C. A.....	2,400 00	1,864 89	*Steedman, A. C.....	3,360 00	
Harvey, W. I.....	2,400 00		West, E. C.....	2,400 00	
*Hayden, B. R.....	3,000 00		Whimster, J. E.....	2,400 00	
Hudek, H. J.....	2,400 00		Whitworth, F. E.....	2,400 00	
Hughes, F. W.....	2,880 00		Wilson, C. F.....	5,700 00	
Kane, L. A.....	3,840 00		Wilson, W. L.....	2,760 00	
Keyfitz, N.	2,640 00		Wrong, G. S.....	4,200 00	
Kozakiewicz, W.	2,880 00				
*Lafleur, R. P.....	2,400 00	2,030 55			

A Payments were made to the provinces as follows: Prince Edward Island, \$154.56; Nova Scotia, \$856.76; New Brunswick, \$915.04; Quebec, \$7,927.12; Ontario, \$6,372.28; Manitoba, \$1,092.12; Saskatchewan, \$1,222.68; Alberta, \$1,054.12; British Columbia, \$1,606.56.

- B Consists of a great number of small amounts covering fees paid to justices of the peace, police magistrates and other criminal court officials for making returns on criminal statistics as required under authority of the Statistics Act, c. 190, R.S.
- C E Payments were made to the Department of Public Printing and Stationery.
- D The following employees whose annual salary rates were under \$2,400 on that date received travelling expenses of \$300 or over: E. I. Girouard, \$352.96; A. H. G. Mitchell, \$495.32; F. P. Pratt, \$392.46; J. R. Ricard, \$2,565.55; R. A. Robertson, \$651.54; L. E. Rowebottom, \$421.01; N. F. Sherman, \$2,493.97.
- F The International Business Machines Co., Ltd., Toronto, was paid \$60,650.75. An amount of \$2,535 was credited to this allotment during the year. It represents recovery from the Department of Finance for rental of machines while being used on work for that Department.

Vote 349 Census of Population

	Estimates	Allotments	Expenditures
Salaries.	105,805 00	105,805 00	94,241 24
Cost of Living Bonus and Other Pay-list Items.	9,500 00	9,500 00	8,504 27
<i>Expenses in connection with taking the 1941 Census</i>			
Temporary Assistance.	327,900 00	327,900 00	310,867 45
Cost of Living Bonus and Other Pay-list Items.	67,500 00	67,500 00	57,013 09
A Equipment, Maintenance and Repairs.	5,000 00	5,000 00	4,430 24
B Rental of Machines.	14,000 00	14,000 00	11,405 00
C Photographic Supplies.	10,000 00	10,000 00	9,300 47
D Printing and Stationery.	6,000 00	6,000 00	5,360 27
E Census Reports.	45,000 00	45,000 00	29,669 92
Sundries (including Telegrams, Express, Travelling).	2,000 00	2,000 00	700 77
	<u>\$ 592,705 00</u>	<u>\$ 592,705 00</u>	<u>\$ 531,492 72</u>

As of March 31, 1945, there were 300 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Date of separation is shown in parenthesis and employees in receipt of war duties supplements are indicated by asterisks. F. Belisle, \$2,700; E. Charles, \$4,000; J. L. Forsyth, \$3,000; *O. A. Lemieux, \$4,020; *A. H. Leneveu, \$3,720; A. L. Neal, \$4,020; A. J. Pelletier, \$4,620 (Oct. 12); *A. E. Thornton, \$3,600.

A B The International Business Machines Co., Ltd., Toronto, was paid \$11,421.80.

A C D E Payments totalling \$46,477.44 were made to the Department of Public Printing and Stationery.

WHEAT AND GRAIN DIVISION**Vote 572 Administration**

	Estimates	Allotments	Expenditures
A Temporary Assistance.	6,500 00	6,500 00	3,441 69
Travelling Expenses.	1,500 00	1,500 00	184 89
Telegrams, Telephones and Postage.	500 00	500 00	
Printing and Stationery.	100 00	100 00	
Miscellaneous, including equipment.	400 00	400 00	
	<u>\$ 9,000 00</u>	<u>\$ 9,000 00</u>	<u>\$ 3,626 58</u>

A Covers payment to W. C. McNamara, Special Resident Representative of the Canadian Wheat Board in Washington, being one-half of salary of \$8,000 per annum and one-half of living allowance of \$3,800 per annum from September 1, 1944, to March 31, 1945.

MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS

Vote 350 Administration

	Estimates	Allotments	Expenditures
Salaries.	10,560 00	10,800 00	10,800 00
Cost of Living Bonus and Other Pay-list Items.	521 00	521 00	442 08
A Travelling Expenses, Printing and Sundries.	2,500 00	2,260 00	2,068 27
	<u>\$ 13,581 00</u>	<u>\$ 13,581 00</u>	<u>\$ 13,310 35</u>

As of March 31, 1945, there were 4 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable. Employee in receipt of war duties supplement is indicated by an asterisk. F. E. Bawden, \$4,800; *J. Melville, \$3,000.

A Travelling expenses, \$1,141.40; printing and stationery, \$237.43; sundries, \$689.44.

Travelling expenses of \$300 or over were paid to: F. E. Bawden, \$744.59 (including those paid from War Allotment—Canadian Shipping Board Administration); J. Melville, \$749.44.

Vote 351 Atlantic Ocean \$ 100,000 00

Expenditures nil

Owing to war conditions, no subsidized sailings were found to be necessary between Canada and South Africa.

Vote 352 Western Local Services

	Estimates	Allotments	Expenditures
Prince Rupert, B.C., and Queen Charlotte Islands (Union Steamships Ltd.)	22,000 00	22,000 00	22,000 00
Vancouver and Northern ports of British Columbia (Union Steamships Ltd.)	15,000 00	15,000 00	15,000 00
Victoria, Vancouver, way ports and Skagway (Canadian Pacific Railway Co.)	10,000 00	10,000 00	10,000 00
Victoria and West Coast Vancouver Island (Canadian Pacific Railway Co.)	10,000 00	10,000 00	10,000 00
	<u>\$ 57,000 00</u>	<u>\$ 57,000 00</u>	<u>\$ 57,000 00</u>

The name of the contractor to whom payment was made is shown in parenthesis, after each service.

Vote 353 (and (a) Vote 575, Supplementary Estimates; (b) Vote 457, Further Supplementary Estimates)

Eastern Local Services

	Estimates	Allotments	Expenditures
Baddeck and Iona (Margaree Steamship Co., Ltd.)	12,000 00	12,000 00	12,000 00
Chester and Tancook Island (S. G. Mason)	2,400 00	2,400 00	2,400 00
Grand Manan and the Mainland (Eastern Canada Coastal Steamships, Ltd.)	33,000 00	33,000 00	32,567 05
Halifax, Canso and Guysboro (Nova Scotia Shippers, Ltd.)	10,000 00	10,000 00	6,666 65
Halifax, La Have and La Have River ports (Captain Almon Parks)	3,000 00	3,000 00	3,000 00
Halifax, Sherbrooke, Spry Bay and Tor Bay (Nova Scotia Shippers, Ltd.)	6,500 00	6,500 00	6,500 00
Halifax, South Cape Breton, Bras d'Or Lake ports and Bay St. Lawrence.	7,500 00	7,500 00	
Halifax and ports on West Coast of Cape Breton (A. J. Burke and Co.)	6,000 00	6,000 00	6,000 00

	Estimates	Allotments	Expenditures
Ile-aux-Coudres and Les Eboulements (A. Lajoie and J. Harvey).	3,500 00	3,500 00	3,500 00
Mulgrave, Arichat and Canso (Canso Steamship Co., Ltd., \$64,000; Margaree Steamship Co., Ltd., \$19,150.61).....	84,000 00	84,000 00	83,150 61
Mulgrave and Guysboro (A. J. Burke and Co., \$5,094.94; John D. MacDougall, \$8,905.06).....	14,000 00	14,000 00	14,000 00
Murray Bay and North Shore (Bras d'Or Bay Navigation Co.)....	50,000 00	50,000 00	50,000 00
Owen Sound and ports on Manitoulin Island and Georgian Bay (Owen Sound Transportation Co., Ltd.).....	35,000 00	35,000 00	35,000 00
Pelee Island and the Mainland (D. L. Goodison, \$3,169.39; Vincent A. Barrie, \$1,854.42; Receiver General: second annual instalment of repayment of capital, \$5,000; interest on unpaid balance of purchase price of Steamer <i>Pelee</i> , \$976.19).....	11,000 00	11,000 00	11,000 00
Pictou, Mulgrave and Cheticamp (North Bay Steamship Co.).....	11,000 00	11,000 00	11,000 00
Pictou, Souris and the Magdalen Islands (Lovat Steamship Co.)..	60,000 00	60,000 00	60,000 00
Prescott, Ont. and Ogdensburg, N.Y. (Prescott and Ogdensburg Ferry Co.).....	11,640 00	11,640 00	11,640 00
Prince Edward Island and Newfoundland (Newfoundland Railway of St. John's, Newfoundland).....	17,500 00	17,500 00	15,750 00
Prince Edward Island and Nova Scotia (Northumberland Ferries Ltd.).....	37,000 00	37,000 00	36,714 29
Quebec, Natashquan and Harrington (Clarke Steamship Co., Ltd.)	127,500 00	127,500 00	127,500 00
Quebec or Montreal and Gaspé (Clarke Steamship Co., Ltd.)....	90,000 00	90,000 00	90,000 00
Rimouski and Matane and points on the North Shore of the St. Lawrence (Lower St. Lawrence Transportation Co.)....	75,000 00	75,000 00	75,000 00
Rivière-du-Loup and Tadoussac and other North Shore Ports (La Cie de Traversée de Rivière-du-Loup Tadoussac, Ltée)..	21,000 00	21,000 00	21,000 00
Saint John and Minas Basin ports (St. John Steamship Co.).....	5,000 00	5,000 00	5,000 00
Saint John, Westport and Yarmouth and other way ports (Hugh Cann and Son, Ltd.).....	13,500 00	13,500 00	13,500 00
Sydney and Bay St. Lawrence (North Shore Steamship Co.).....	25,000 00	25,000 00	25,000 00
Sydney and Bras d'Or Lake ports, West Coast of Cape Breton and Prince Edward Island (Straits Shipping and Contracting Co., Ltd.).....	22,500 00	22,500 00	22,500 00
Sydney and Whycocomagh (New Bras d'Or Steamship Co.).....	18,000 00	18,000 00	18,000 00
	<u>\$ 812,540 00</u>	<u>\$ 812,540 00</u>	<u>\$ 798,388 60</u>

The name of the contractor to whom payment was made, is shown in parenthesis, after each service.

CANADA GRAIN ACT

Vote 354 Administration

	Estimates	Allotments	Expenditures
Salaries.....	80,270 00	81,570 00	81,556 26
Cost of Living Bonus and Other Pay-list Items.....	2,275 00	1,975 00	1,804 74
Advertising.....	300 00	350 00	306 89
Telegrams, Telephones, Postage, etc.....	1,600 00	1,700 00	1,556 00
Equipment.....	500 00	500 00	499 48
Miscellaneous Current Expenses.....	475 00	545 00	538 24
Professional Services.....	1,500 00	1,000 00	558 80
A Rents.....	5,589 00	5,589 00	5,189 62
Supplies.....	2,000 00	2,000 00	1,539 60
Freight, Express, Cartage, etc.....	150 00	150 00	84 42
B Travelling Expenses.....	6,300 00	5,580 00	3,948 40
	<u>\$ 100,959 00</u>	<u>\$ 100,959 00</u>	<u>\$ 97,582 45</u>

As of March 31, 1945, there were 18 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employee in receipt of war duties supplement is indicated by an asterisk. D. G. McKenzie, chief commissioner, \$12,000; W. H. Blatchford, \$7,500; C. M. Hamilton, \$10,000; T. J. Harrison, \$7,500; D. A. MacGibbon, \$10,000; F. J. Rathbone, \$7,500; J. Rayner, \$4,620; *R. D. Taylor, \$2,520; J. Vallance, \$7,500.

A Includes an amount of \$3,769.92 paid to Traders Building Association, Ltd., Winnipeg.

B Travelling expenses of \$300 or over were paid to: C. M. Hamilton, \$566.02; T. J. Harrison, \$840.58; D. A. MacGibbon, \$509.13; D. G. McKenzie, \$582.90; J. Rayner, \$568.02.

Vote 355 (and Vote 458, Further Supplementary Estimates) Operation and Maintenance, including Inspection, Weighing, Registration, etc.

	Estimates	Allotments	Expenditures
Salaries.	1,428,566 00	1,427,066 00	1,418,311 71
Cost of Living Bonus and Other Pay-list Items.	127,067 00	127,067 00	126,660 15
A Communication Services.	11,500 00	11,500 00	10,829 40
Equipment.	7,807 00	7,307 00	6,007 68
Miscellaneous Current Expenses.	8,500 00	7,955 00	7,819 00
B Professional Services.	3,500 00	2,857 00	2,857 00
C Rents.	67,796 00	67,796 00	67,690 36
D Supplies.	26,000 00	26,000 00	25,955 10
Freight, Express, Cartage, etc.	14,000 00	14,188 00	13,713 22
E Travelling Expenses.	32,000 00	35,000 00	32,455 41
	<u>\$1,726,736 00</u>	<u>\$1,726,736 00</u>	<u>\$1,712,299 03</u>

As of March 31, 1945, there were 747 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates do not include cost of living bonus and dates of separation are shown in parentheses.

Salary rate	Salary rate	Salary rate
Adams, A. G. \$ 2,580 00	Capon, S. M. 4,200 00	Dykes, C. A. S. 2,880 00
Ainsworth, C. 2,460 00	(from Vote 344) 500 00	Eaton, J. A. 3,000 00
Ainsworth, T. 2,460 00	Carl, G. W. 2,460 00	Edwards, G. 2,880 00
Aitken, T. R. 3,420 00	Carruthers, H. 2,580 00	Elder, R. 2,460 00
Allan, K. 2,460 00	Carruthers, J. 3,000 00	Eva, W. J. 2,700 00
Anderson, A. A. 2,460 00	Casford, J. H. 2,460 00	Faulkner, A. J. 2,460 00
Anderson, E. 2,460 00	Chivers, W. C. 2,880 00	Ferguson, T. M. 3,000 00
Anderson, J. A. 4,800 00	Clarke, A. L. S. 2,460 00	Field, R. A. 2,460 00
Ardies, J. H. 2,460 00	Closs, W. P. 4,200 00	Forrester, R. E. 2,880 00
Armstrong, W. 3,000 00	Comba, W. H. 3,120 00	Forsyth, J. 3,000 00
Arnold, B. H. S. 3,000 00	Conacher, M. 2,880 00	Fowler, H. F. 2,880 00
Axworthy, J. S. 2,580 00	Connell, J. 2,880 00	Fraser, P. 3,000 00
Barker, F. (Feb. 16) . . 2,460 00	Cooper, H. S. 3,000 00	Gage, G. R. (Mar. 16) . 2,880 00
Beard, H. W. 2,460 00	Corbett, B. 3,900 00	Gardiner, M. R. 2,460 00
Beck, W. J. 2,880 00	Cousineau, J. I. R. . . . 3,000 00	George, H. C. 2,880 00
Benson, D. A. 3,240 00	Cracknell, C. W. 3,000 00	Gibbon, R. 2,460 00
Bird, A. E. 2,460 00	Creighton, A. M. 2,880 00	Gibbons, A. H. 2,880 00
Bone, D. 2,880 00	Cressman, L. L. 2,880 00	Gilliam, F. C. 2,460 00
Booth, J. H. 3,000 00	Cuddy, J. 4,380 00	Glaister, R. L. 2,460 00
Bottoms, R. 2,460 00	Davis, N. G. 2,880 00	Glenn, J. 2,880 00
Britten, J. F. 2,460 00	Deakin, R. C. 2,400 00	Godsalve, F. 2,460 00
Broomfield, H. H. . . . 2,880 00	Denman, A. E. 2,460 00	Good, H. J. 2,400 00
Brown, E. H. 2,880 00	Denney, S. 2,880 00	Goodfellow, W. R. . . . 2,880 00
Brown, G. 2,880 00	Dennis, W. A. 2,460 00	Gordon, E. 3,000 00
Bruce, W. 2,460 00	Dollery, A. F. 4,200 00	Gough, W. T. 2,460 00
Burn, A. 2,460 00	Drabble, S. 2,460 00	Gowe, C. H. 2,460 00
Butler, F. T. 2,880 00	Duffus, C. M. 2,460 00	Graham, I. P. 2,460 00
Byers, J. 2,880 00	Duguid, J. N. 2,880 00	Green, G. R. 2,880 00
Campbell, E. H.	Dunnill, R. H.	Green, R. D. 2,460 00
(Oct. 8) 2,880 00	(Aug. 28) 2,460 00	Green, S. H. 2,460 00

	Salary rate		Salary rate		Salary rate
Gunby, G. W.	2,880 00	Matheson, C. E.	2,460 00	Ritchie, F. G.	3,000 00
Hamilton, C.	3,000 00	Matheson, J. W.	2,400 00	Robb, S. J. K.	2,880 00
Harper, H. L.	2,880 00	May, S. G.	2,460 00	Robertson, C. E. S.	2,880 00
Hasell, J. (July 1) ..	2,460 00	McArthur, H.	2,880 00	Rosie, C.	2,880 00
Hawes, S. J.	2,460 00	McBeath, W. A.	3,000 00	Ross, D.	2,880 00
Hester, F. W.	2,580 00	McCallum, M.	2,460 00	Ross, D. E.	2,880 00
Hodgkinson, J. H.	2,880 00	McConnell, H. J.	2,460 00	Ross, J. A.	3,960 00
Holland, A. E.	2,880 00	McCracken, W. J.	3,000 00	Saunders, P. E.	2,460 00
Hounslow, T. F.	2,460 00	McFarlane, A. I.	2,880 00	Scott, W. J.	2,460 00
Howes, E. C.	2,880 00	McGeagh, G. R.	3,000 00	Sellick, S. T.	2,460 00
Hueston, E. M.	2,460 00	McKay, W.	3,000 00	Shapton, W. F.	2,460 00
Humphrey, A. S.	2,460 00	McKeown, H. C.	2,460 00	Sheppard, C.	2,880 00
Humphrey, S. G.	2,460 00	McLennan, D.	2,880 00	Simmons, A.	2,880 00
Hurter, J. C.	2,460 00	McLennan, J. L.	2,460 00	Simpson, W.	2,460 00
Hutchinson, W.	2,460 00	McLennan, W.	2,880 00	Slater, H. H.	2,880 00
Inasley, C. A.	3,000 00	McMath, A. V.	2,400 00	Smith, G. H.	2,880 00
Irons, T. E.	3,000 00	Menzies, D. C.	2,460 00	Smith, P. J.	3,000 00
Isaacs, C. E.	2,460 00	Millar, W.	3,000 00	Sparks, W. T.	2,460 00
Jaffray, E. L.	3,000 00	Miller, A.	3,900 00	Spencer, W.	2,460 00
James, H. E.	2,400 00	Miller, T. A.	3,000 00	Spittle, C. F.	3,000 00
Jewett, T. J.	2,460 00	Mills, A.	2,460 00	Stevens, F. G.	2,460 00
Johnson, H. E.	2,880 00	Moffatt, Q. C.	2,400 00	Stewart, P. C.	2,460 00
Kerr, W.	2,880 00	Moore, H.	2,460 00	Storey, W. J.	3,000 00
Lacey, C. J.	2,460 00	Morton, D. C.	2,460 00	Sutherland, W.	2,400 00
Lacey, E. H.	2,880 00	Munn, N.	2,880 00	Taft, W. (Feb. 28) ..	3,780 00
Lang, R. G. A.	2,460 00	Munro, J. R.	3,600 00	Temple, H.	2,880 00
Lawson, W. J.	3,240 00	Nelson, A. E.	2,880 00	Temple, R. J.	2,460 00
Leask, S.	2,880 00	Ogden, J. L. (May 16)	2,460 00	Thomas, H. A.	3,000 00
Leitch, E. L.	2,880 00	O'Hagan, J. (Mar. 14)	3,240 00	Thompson, S. G.	3,240 00
Linster, A.	2,880 00	Oldale, C. E.	2,880 00	Thorner, W.	3,240 00
Ludlum, F. S.	5,400 00	O'Neill, D. J.	2,400 00	Timbers, G. H.	2,880 00
Lyons, W. (Aug. 14) ..	3,000 00	O'Neill, T.	2,880 00	Todd, W. T.	3,960 00
MacDonald, A.	2,880 00	Owen, A. T.	2,460 00	Ursell, E. A.	3,600 00
MacDonald, D.	2,460 00	Parisien, E.	3,000 00	Walker, D.	2,460 00
MacDonald, N.	2,880 00	Parker, J. S.	2,580 00	Warren, F.	2,460 00
MacDonnell, H. A.	2,880 00	Parsons, W. H.	2,460 00	Wells, W. C.	2,460 00
MacDougall, D.	2,460 00	Paxton, J.	2,880 00	White, G. G.	2,400 00
MacGarva, J. H.	2,460 00	Penfold, S. D.	3,000 00	White, H. G.	3,240 00
MacGoldrick, J.	2,880 00	Pike, J.	3,240 00	Whitehurst, W. R.	2,880 00
MacLennan, A.	2,880 00	Pilling, J. (Jan. 8) ..	2,460 00	Wilcock, P.	2,460 00
MacNab, A. C.		Pollock, J.	2,880 00	Wilkinson, B.	2,460 00
(May 1)	2,460 00	Preston, W.	2,460 00	Wilson, J. H.	2,460 00
Main, J.	2,460 00	Priscott, A.	3,000 00	Wilson, W. J.	3,000 00
Mallon, M.	3,000 00	Pyatt, F.	2,880 00	Winn, G. H.	2,460 00
Manahan, C. R.	4,000 00	Pyett, G. E.	2,880 00	Wood, G.	2,460 00
Manson, J. J.	2,460 00	Radmore, G. P.	2,880 00	Wren, T. H.	2,880 00
Marples, P. J.	3,900 00	Reader, F. T.	3,240 00	Wright, F.	2,880 00
(from Vote 344)	660 00	Reimer, H. H.	2,460 00	Wright, J. T.	3,000 00

A This amount was expended for: postage, \$4,565.65; telegrams, \$876.88; telephones, \$5,386.87.

B This amount includes the following expenditures: grain appeal tribunals, \$1,577; grain standard committees, \$1,280.

C Payments of \$3,000 or over were: British Pacific Building, Vancouver, \$6,990; Dominion Government, Department of Public Works, space in public building, Calgary, \$3,734.04; Fort William Commercial Chambers, \$18,448.56; McLeod Building, Ltd., Edmonton, \$4,050; Traders Building Association, Ltd., Winnipeg, \$28,113.72.

D Payments to the Department of Public Printing and Stationery were \$18,921.59.

E The following employees received travelling expenses of \$300 or over: J. A. Anderson, \$719.38; A. Barry, \$607.90; S. M. Capon, \$598.14; G. W. Carl, \$625.86; W. H. Comba, \$717.86; M. Conacher, \$1,263.21; T. Costigan, \$316.26; R. Dillon, \$573.03; M. Goodale, \$327.75; W. T. Gough, \$1,217.81; R. D. Green, \$499.10; G. Harron, \$564.97; W. Hayes, \$380.95; H. Hayward, \$736.10; J. Hind, \$559.84; E. C. Howes, \$669.61; J. C. Hunter, \$822.40; G. C. Hutcheson, \$1,477.18; T. E. Irons, \$364.70; C. E. Isaacs, \$381.71; H. E. Johnson, \$561.05; N. E. Kennedy, \$622.91; B. Lanfear, \$350.58; D. MacDougall, \$365.63; P. J. Marples, \$491.40; O. Moore, \$574.86; T. O'Neill, \$477.50; W. Parton, \$333.10; W. R. Reid, \$527.15; S. J. K. Robb, \$459.60; H. Schofield, \$476.75; B. N. Smallman, \$1,663.29; C. W. Searle, \$482.90; D. Smith, \$357.05; W. T. Sparks, \$555.89; D. Watson, \$305.48; R. E. Welsh, \$832.82; J. C. Whitfield, \$355.25.

Vote 356 (and (a) Vote 576, Supplementary Estimates; (b) Vote 459, Further Supplementary Estimates) Canadian Government Elevators, including equipment

	Estimates	Allotments	Expenditures
Salaries.....	227,834 00	253,634 00	253,076 60
Cost of Living Bonus and Other Pay-list Items.....	25,500 00	23,700 00	22,157 93
Telegrams, Telephones and Postage.....	2,300 00	2,300 00	2,278 02
A Equipment.....	31,900 00	22,660 00	20,727 48
B Land, Buildings and Works.....	158,000 00	158,000 00	155,805 57
C Miscellaneous Current Expenses.....	54,312 00	54,162 00	53,849 70
D Rents.....	6,500 00	6,500 00	6,307 28
Supplies.....	8,000 00	6,500 00	6,422 05
Freight, Express and Cartage.....	400 00	290 00	250 53
E Travelling Expenses.....	4,000 00	2,500 00	2,430 00
Purchase of Screenings.....	2,000 00	500 00	194 88
War Risk Insurance.....	10,000 00		
	<u>\$ 530,746 00</u>	<u>\$ 530,746 00</u>	<u>\$ 523,500 04</u>

As of March 31, 1945, there were 70 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates do not include cost of living bonus and date of separation is shown in parenthesis. A. Apperley, \$2,700; F. A. Howell, \$2,940; G. J. P. Brohman, \$2,400; A. Brown, \$2,400; R. B. Dahl, \$3,000; E. R. Field, \$2,520; W. Finlayson, \$2,520; H. Halliwell, \$3,000; R. Hetherington, \$6,000; A. E. Jacobson, \$2,400; T. W. McCann, \$3,000; J. S. McMaster, \$2,700 (May 9); W. J. McMullen, \$3,000; E. C. Millar, \$2,800; A. Munro, \$2,400; G. E. North, \$2,400; J. Pickering, \$3,420; W. Watts, \$2,400.

A B C Suppliers receiving \$5,000 or more: Barnett-McQueen Co., \$11,741.93; Canada Creosoting Co., Ltd., \$6,197.43; Canadian Wheat Board, \$5,330.13; City of Edmonton, \$7,384.90; Farris & Nash, Prince Rupert, \$132,728.04; C. D. Howe Co., Ltd., \$6,314.55; National Light & Power Co., Ltd., Moose Jaw, \$14,121.98; City of Saskatoon, \$11,458.95.

D Includes payments to Canadian Pacific Railway Co., for rental of siding at Lethbridge elevator, \$1,680; Fort William Commercial Chambers, Ltd., \$1,582.80.

E Travelling expenses of \$1,069.30 were paid to R. Hetherington, and removal expenses of \$345.85 to W. Watts (T.270825B., Nov. 9, 1944).

General: Expenditure by units was as follows: Calgary, \$51,234.74; Edmonton, \$56,714.97; Lethbridge, \$35,666.14; Moose Jaw, \$96,976.53; Port Arthur, \$15,219.87; Prince Rupert, \$164,019.54; Saskatoon, \$80,529.48; Head Office, Fort William, \$21,075.95; Winnipeg Office, \$2,062.82.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....\$ 2,820 00

WAR

War Allotments and Expenditures

See Page	Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
CURRENT				
Canadian Shipping Board—				
Y-18 Administration.....	75,579 00	70,006 29	.....	275,029 07
Y-18 Revolving Chartering Fund.....	5,000 00	4,537 46	.....	19,537 46
Y-19 Export Permit Branch Administration	156,540 00	154,260 42	.....	436,389 66
Y-19 Gift of Wheat to Greece.....	6,748,800 00	6,748,748 09	.....	19,382,079 19
Y-19 Shipping Priorities Committee—				
Administration.....	49,782 00	48,278 14	.....	105,512 61
Y-19 Steamship Subsidies—War Stabiliza- tion Fund.....	365,000 00	331,345 18	.....	1,149,678 21
Y-20 Government Trade Commissioner's Office, Washington Installation of elevator.....	6,449 10	6,449 10	.....	6,449 10
Y-20 Special Investigation on Pre-Fabri- cated Houses.....	21,230 00	15,347 14	.....	15,347 14
Canadian Export Board—				
Y-20 Administration.....	41,767 00	40,344 59	.....	40,978 18
Y-20 Revolving Fund.....	1 00			
Total Current.....	7,470,148 10	7,419,316 41	.....	21,431,000 62
* Non-Current Allotments.....				2,999,997 00
				24,430,997 62
Less: Miscellaneous War Revenues to date.....				238,136 92
	<u>\$ 7,470,148 10</u>	<u>\$ 7,419,316 41</u>		<u>\$24,192,860 70</u>

* The details of these allotments will be found in Public Accounts of previous years.

Allotment: Canadian Shipping Board—Administration.....	75,579 00
Expenditures.....	\$ 70,006 29

As of March 31, 1945, there were 22 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: B. W. Corbett, \$5,000; J. F. Frederickson, \$3,600; W. S. Goodfellow, \$4,200; J. H. Longfellow, \$3,120; B. A. Macdonald, \$4,500.

Travelling expenses of \$300 or over were paid to: F. E. Bawden (included under Vote 350); J. P. Boyle, \$1,095.52; H. B. Clark, \$2,513.87; B. W. Corbett, \$476.27; A. L. Lawes, \$1,086.42; A. L. W. MacCallum, \$4,735.30; B. A. MacDonald, \$1,697.36 (including amount paid from vote 339); L. J. Pattington, \$2,841.25.

A. L. Lawes, representative of the Canadian Shipping Board at Washington, serving without salary, was paid a living allowance of \$20 per diem (U.S. Funds). He received expenses necessarily incurred to the extent of \$12 per diem (U.S. Funds).

An amount of \$2,800 was paid to J. H. Hamilton, representative of the Canadian Shipping Board in Vancouver and secretary of the Vancouver Merchants' Exchange for office accommodation and clerical assistance in Vancouver.

Allotment: Canadian Shipping Board—Revolving Chartering Fund.....	5,000 00
Expenditures.....	\$ 4,537 46

Under the terms of P.C. 2/2323, April 4, 1941, amended by P.C. 2/2787, April 22, 1941, the Canadian Shipping Board is authorized to charter any suitable vessels, irrespective of registry, that can be secured for use in any essential Canadian export and import trade in regard to which the Board may deem it necessary. Working capital was to be provided from the War Appropriation for a revolving fund, to which expenditures were to be charged and revenues credited. Receipts for the current fiscal year totalled \$362.57 while disbursements were \$4,900.03, resulting in the above charge to the War allotment.

Allotment: Export Permit Branch—Administration.....	156,540 00
Expenditures.....	\$ 154,260 42

A distribution of expenditures follows: salaries and other pay-list items, \$125,262.97; travelling expenses, \$257.85; printing and stationery, \$9,865.99; telegrams, telephones and postage, \$17,983.45; sundries, \$890.16.

As of March 31, 1945, there were 86 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employees in receipt of war duties supplements are indicated by asterisks. *W. A. Barclay, \$3,000; E. Brownlee, \$2,400; S. C. Cook, \$2,520; *G. R. Heasman, \$5,980; T. G. Hills, \$3,300; H. W. Jordan, \$2,520; J. A. Macdonald, \$2,940; G. McLeod, \$2,880; *E. L. Smith, \$2,760; C. B. Smyth, \$2,400.

Allotment: Gift of Wheat to Greece.....	6,748,800 00
Expenditures.....	\$ 6,748,748 09

P.C. 92/4430, May 27, 1942, authorized the purchase and transfer of 15,000 tons of wheat per month to be provided as a gift to the people of Greece. The Government of Sweden agreed to charter Swedish ships to transport the wheat, for which expenditure it will be reimbursed by the Greek Government.

This year there were 132,115 long tons of wheat and 1,378 long tons of flour purchased and shipped making a total of 419,965 long tons of wheat and 1,378 long tons of flour to date. Towards the close of the fiscal year, the service was transferred to and is being continued by the United Nations Relief and Rehabilitation Administration and is dealt with under the Canadian Mutual Aid Board section of this report.

Allotment: Shipping Priorities Committee—Administration.....	49,782 00
Expenditures.....	\$ 48,278 14

Under P.C. 8487, October 31, 1941, a Shipping Priorities Committee was appointed for the purpose of ascertaining shipping cargo space requirements, having regard to the necessities of the war effort and the extent to which they can be met by use of ships of Canadian registry or by ships provided by the United Kingdom Ministry of War Transport; also to present to competent authority of the Government of the United States requests for the allotment of cargo space in ships controlled by that body.

A distribution of expenditures follows: salaries and other pay-list items, \$42,325.46; travelling expenses, \$1,899.47; telegrams and telephones, \$1,420.96; printing and stationery, \$2,394.03; sundries, \$238.22.

As of March 31, 1945, there were 20 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable and employees in receipt thereof are indicated by asterisks. *H. W. Brighton, \$4,480; L. J. Gleeson, \$3,000; R. G. Hawkins, \$4,200; *P. V. McLane, \$4,620; E. J. McMeekin, \$3,420; W. G. Poy, \$3,000.

Travelling expenses of \$300 or over were paid to: H. W. Brighton, \$340.40; B. C. Butler, \$407.48; P. V. McLane, \$1,112.84.

Allotment: Steamship Subsidies—War Stabilization Fund.....	365,000 00
Expenditures.....	\$ 331,345 18

Under P.C. 5653, July 2, 1942, additional subsidies were authorized to be paid to the contractors to meet the abnormally increased expenditures resulting from the payment by the contractors of war bonuses to the crews, war risk insurance, increased cost of fuel, etc.

Payments were made to the following: Bras d'Or Navigation Co., Quebec, \$14,927.76; A. J. Burke & Co., Halifax, \$474.12; Canadian Pacific Railway Co., \$38,468.11; Hugh Cann and Son, Ltd., Yarmouth, \$8,026.92; Canso Steamship Co., \$3,784.75; Clarke Steamship Co., Ltd., Quebec, \$56,820.55; Eastern Canada Coastal Steamships Ltd., Saint John, \$10,413.80; Lovat Steamship Co., Ltd., Halifax, \$17,843.94; Lower St. Lawrence Transportation Co., Ltd., Quebec, \$16,743.50; New Bras d'Or Steamship Co., Ltd., Sydney, \$2,681.77; North Shore Steamship Co., Ltd., Sydney, \$3,857.66; Northumberland Ferries, Ltd., Charlottetown, \$3,629.43; Capt. Almon Parks, East La Have, N.S., \$103.50; St. John Steamship Co., \$1,765.81; Straits Shipping and Contracting Co., Ltd., Sydney, \$2,433.52; La Cie de Traverse de Rivière-du-Loup Tadoussac, Ltée., Rivière-du-Loup, \$2,628.74; Union Steamships Ltd., Vancouver, \$146,741.30.

Allotment: Government Trade Commissioner's Office, Washington—Installation of Elevator	6,449 10
Expenditures.....\$	6,449 10

This payment was made to Lee T. Turner, contractor, for installation of elevator in the Canadian Embassy Annex, Washington.

Allotment: Special Investigation on Pre-Fabricated Houses.....	21,230 00
Expenditures.....\$	15,347 14

Under the terms of P.C. 141/2595, April 12, 1944, investigations were undertaken to explore in Canada, the sources, kinds and costs of suitable housing materials available in prefabricated form and the type of organization that would best enable Canadian industries to participate in the supply of such material for the United Kingdom post-war houses.

A distribution of expenditures follows: salaries, \$12,300; travelling expenses, \$2,946.57; sundries, \$100.57.

H. J. Wiser, who was paid at the rate of \$25 per day, received \$7,400. Travelling expenses of \$300 or over were paid to: A. Todhunter, \$804.23; H. J. Wiser, \$2,142.34.

Allotment: Canadian Export Board—Administration.....	41,767 00
Expenditures.....\$	40,344 59

The Canadian Export Board was established under authority of P.C. 70, January 31, 1944, for the purpose of purchasing civilian goods for export to the British Commonwealth of Nations and other countries where emergency wartime trade control measures have been adopted. It was considered that, under existing trading conditions and in the best interests of Canadian export trade, there was need for a Canadian Government export agency for the execution of export transactions relating to markets that cannot be served by normal commercial facilities, until such time as trade can again be conducted by and through normal peacetime trade channels.

This allotment was provided to cover administrative expenses of the Canadian Export Board.

A distribution of expenditures follows: salaries and other pay-list items, \$31,039.54; telegrams, telephones and postage, \$3,119.52; travelling expenses, \$1,723.48; printing and stationery, \$3,669.88; equipment, \$753; sundries, \$39.17.

As of March 31, 1945, there were 25 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employee in receipt of war duties supplement is indicated by an asterisk. M. L. B. Ball, \$3,000; *T. L. Costello, \$3,000; C. B. Doheney, \$4,320; R. D. Elliott (on loan from Canadian National Railways) \$2,400; G. B. Reynolds, \$2,520; G. A. Torrance, \$3,720; E. J. Wadley, \$4,500; H. D. Walmsley (on loan from Canadian National Railways) \$3,300.

Travelling expenses of \$300 or over were paid to: E. G. Shafer, \$771.22; E. J. Wadley, \$922.64.

Allotment: Canadian Export Board—Revolving Fund.....\$	1 00
Expenditures.....	nil

An amount of \$50,000 was allotted to provide the Board with working capital, but was later reduced to the above token amount of \$1. The only transaction during the year necessitating the use of this allotment was an order amounting to \$68,276 from the Federation of Iceland Co-operative Societies for fertilizer compound. This amount was received from the said Federation and, in turn, paid to Alberta Nitrogen Products Limited. Funds required for all other transactions handled by the Board were received from the purchasers concerned prior to shipments and payment of invoices, said transactions being accounted for through the Open Account in the usual way.

Comparative Statement of Accounts Receivable

	March 31, 1945	March 31, 1944
Current Year.	6,976 33	29,685 19
Previous Years—Collectable.	2,066 37	1,590 84
—Uncollectable.	41,158 40	42,184 64
	<u>\$ 50,201 10</u>	<u>\$ 73,460 67</u>

Previous Years—Uncollectable: Of this amount, \$37,432.79 represents old balances due on cullers' fees outstanding since the year 1893 including the following items of \$1,000 or over: Anderson McKenzie, \$2,337.70; E. B. Eddy, \$4,457.40; J. Patton & Son, \$1,471.01; Ritchie Bros., \$1,597.88; J. Rochester, \$1,743.69; W. G. Ross, \$2,156.26; Willis Russell, \$1,477.65; J. Tibbetts & Co., \$1,014.09.

NOTE.—Items pertaining to the National Research Council have been deducted from amounts shown under "March 31, 1944" and are now included under Department of Reconstruction (VA).

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1944	Receipts	Disbursements	Dr. Balance Mar. 31, 1945
<i>To Sundry Government Agencies—</i>				
A Board of Grain Commissioners (Canada Grain Act).....	676 96	972,023 65	1,011,355 44	40,008 75
<i>Miscellaneous—</i>				
B Sale of Steamer <i>Pelee</i>	25,000 00	5,000 00		20,000 00
	<u>\$ 25,676 96</u>	<u>\$ 977,023 65</u>	<u>\$ 1,011,355 44</u>	<u>\$ 60,008 75</u>

A This account is operated pursuant to the provisions of section 163 Canada Grain Act, c. 5, 1930, whereby an accountable advance not exceeding \$500,000 may be made out of the Consolidated Revenue Fund to the Board of Grain Commissioners for working capital and to meet freight charges and weighing and inspection fees on grain shipped to or discharged from government elevators, such charges and fees being subsequently recovered from owners of the grain.

B P.C. 9144, October 6, 1942, approved of the sale of the Steamer *Pelee* to D. L. Goodison, Blenheim, Ont., for \$40,000. The vessel was later resold under Ministerial authority to the present contractor, Vincent A. Barrie in 1944.

The amount of \$5,000 shown as receipts represents the second annual instalment of repayment of capital which was deducted from the subsidy (see page Y-14) paid to the contractor. Interest due on the unpaid balance, amounting to \$976.19 (also deducted from the subsidy) appears in the revenue section of this Department under Return on Investments.

[9] Floating Debt

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Outstanding Cheques and Warrants—</i>				
Wheat Bonus Certificates.....	\$ 7,818 48		\$ 31 90	\$ 7,786 58

Pursuant to the Act Respecting Wheat, c. 60, 1931, the Governor in Council authorized payment out of the Consolidated Revenue Fund of the sum of five cents per bushel for wheat grown in the Provinces of Alberta, Saskatchewan and Manitoba in the year 1931 and delivered to any licensed elevator in the Western Inspection Division, commission merchant, track buyer, or grain dealer, as defined by the Canada Grain Act.

Payment was made via the medium of certificates; and the closing balance represents the Department's liability in respect of those still outstanding.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Miscellaneous—</i>				
A Board of Grain Commissioners—Grain Overages.....	9,634 09	383 53		10,017 62
B Board of Grain Commissioners—Default Trust Account.....		465 00	465 00	
C Belgium Supply Mission.....		10,000 00	9,925 25	74 75
C French Supply Mission.....		5,700,000 00	1,315,870 57	4,384,129 43
C Government of India Supply Mission.....		971,899 48	795,091 45	176,808 03
C Netherlands Government Food Purchasing Bureau.....		38,000 00	9,939 42	28,060 58
C Netherlands Purchasing Commission.....		332,400 75	37,260 00	295,140 75
C United Kingdom Payments Office Account....		2,263,320 02	1,662,846 86	660,473 16
C Union of South Africa Government Supply Mission.....		1,665,115 50	1,227,970 46	437,145 04
	<u>\$ 9,634 09</u>	<u>\$10,981,584 28</u>	<u>\$5,059,369 01</u>	<u>\$5,931,849 36</u>

- A With respect to the annual weigh-up of grain in store in public and private elevators as required by sections 138 and 138 (a) of the Canada Grain Act, c. 5, 1930, net overages disclosed in each Crop Year belong to the Crown and may be disposed of as the Board directs. The proceeds from the sale of net overages for the present year, \$383.53, were credited to this account.
- B The matured interest earned on securities held as surety for licensees, is credited to this account and subsequently paid to the licensees.
- C These accounts are credited with advances from the respective governments or their authorized agencies for the purchase of materials and supplies and debited with the value of the relative shipments.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
A Mutual Aid—Trade and Commerce.....		294,362 904 93	294,362,904 93	
B U.N.R.R.A.—Trade and Commerce.....		31,520 100 00	31,520,100 00	
C Military Occupation Relief Fund.....		28,700,000 00	28,700,000 00	
D Government of Belgium Aid—Trade and Commerce.....		700,000 00	700,000 00	
E Trade and Commerce Suspense Account....		2,623,158 20	1,367,279 51	1,255,878 69
		<u>\$357,906,163 13</u>	<u>\$356,650,284 44</u>	<u>\$ 1,255,878 69</u>

- A This account is credited with advances from the Canadian Mutual Aid Board for the purchase of supplies for the United Nations (other than Canada). Debits represent (a) the value of such purchases (\$91,922,503.34 from Mutual Aid funds and \$155,256,340.40 from cash provided by the United Kingdom) and (b) refunds of the unexpended balances of the advances at the close of the fiscal year. Further details are shown under the Canadian Mutual Aid Board section of this report.
- B This account is credited with advances of Mutual Aid Funds from the Canadian Mutual Aid Board for the purchase of supplies for the United Nations Relief and Rehabilitation Administration. Debits represent (a) the value of such purchases, which totalled \$3,448,253.97, and (b) the refund of the unexpended balance of the advances at the close of the fiscal year. Further details are shown under the Canadian Mutual Aid Board section of this Report.
- C This account is credited with advances of War Appropriation funds from the Canadian Mutual Aid Board for the purchase of supplies for Military Occupation Relief. Debits represent (a) the value of such purchases, which totalled \$24,645,638.83, and (b) the refund of the unexpended balance of these advances at the close of the fiscal year. Further details are shown under the Canadian Mutual Aid Board section of this Report.
- D Receipts represent the amount made available to the Department by the Canadian Mutual Aid Board under authority of Section 3 of the War Appropriation Act No. 2, 1944, for the purchase in Canada of certain supplies urgently required by the Government of Belgium. The Board was subsequently reimbursed by that Government.
- E From time to time, remittances are received without sufficient information to enable credits to be made to the effective accounts, and the amounts thereof are credited to this account pending receipt of advice as to proper disposition.

1944-45

PUBLIC ACCOUNTS

PART II

Z

DEPARTMENT OF TRANSPORT

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF TRANSPORT

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[8b] Consolidated Deficit Account:		[8b] Consolidated Deficit Account:	
Ordinary.....	18,265,081 66	Ordinary.....	2,343,513 73
Government-Owned Enterprises—		Special Receipts.....	2,252,520 10
Net Income Deficits.....	832,290 70		
War.....	35,094,424 87		
	<u>54,191,797 23</u>		<u>4,596,033 83</u>
[8a] Non-Active Assets:		[8a] Non-Active Assets:	
(i) Capital Expenditures		(i) Capital Expenditures	
Railways.....	629,638 92	Canals.....	20,579 40
Miscellaneous... ..	2,534,113 10	Railways.....	37 50
	<u>3,163,752 02</u>	Miscellaneous... ..	707,578 26
(ii) Other			<u>728,195 16</u>
National Harbours Board....	525,767 33	(ii) Other	
	<u>57,881,316 53</u>	Canadian National	
		Steamships.....	549,096 08
		National Harbours Board....	18,907 52
			<u>5,892,232 59</u>
Adjusting Entries—		Adjusting Entries—	
[8a] Non-Active Assets:		[8b] Consolidated Deficit Account...	
(ii) Other			22,400,052 60
Canadian National Railways			
Securities Trust Stock.....	22,400,052 60		
	<u>\$ 80,281,369 18</u>		<u>\$ 28,292,285 19</u>

NOTE.—The status of accounts under Non-Active Assets above is shown on page Z-58.

Receipts and Disbursements—Open Accounts

[2] Departmental Working Capital		[9] Floating Debt.....	403 19
Advances.....	8,667 28	[10] Deposit and Trust Accounts... (Dr.)	1,044,059 46
[3] Loans and Advances.....	83,371,915 17	[11] Insurance, Pension and Guaranty	
[4] Investments.....	1,754,581 31	Accounts.....	2,002,457 48
	<u>\$ 85,135,163 76</u>	[12] Deferred Credits..... (Dr.)	937 50
		[13] Sundry Suspense Accounts.....	2,226,801 07
			<u>\$3,184,664 78</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page Z-59.

REVENUES

Comparative Summary		1944-45	1943-44
Ordinary Revenue—			
A Return on Investments.....		428,065 18	236,093 49
B Privileges, Licences and Permits.....		741,427 53	661,848 75
C Proceeds from Sales.....		14,976 29	18,229 44
D Services and Service Fees.....		1,024,754 47	1,138,602 67
Premium, Discount and Exchange.....		*	37 00
E Refunds of Expenditure.....		87,022 17	25,183 52
F Miscellaneous.....		46,368 09	27,481 37
Total Ordinary.....		2,343,513 73	2,107,476 24
Capital Accounts—			
G Refunds of Previous Years' Expenditures.....		728,195 16	93,305 32
Special Receipts and Other Credits—			
H Refunds of Previous Years' War Expenditures.....		20,887 15	7,450 49
I Sale of Surplus War Assets.....		238 72	88,807 24
J Miscellaneous War Revenues.....		2,231,394 23	512,207 53
K Non-Active Accounts—			
Canadian National (West Indies) Steamships, Ltd.....		549,096 08	164,523 15
National Harbours Board.....		18,907 52	
Total Special Receipts and Other Credits.....		2,820,523 70	772,988 41
Adjusting Entries—			
L Canadian National Railways.....		22,400,052 60	37,837,580 54
Grand Total.....		\$ 28,292,285 19	\$ 40,811,350 51

* Included in Miscellaneous.

Details

Ordinary Revenue—	
A Return on Investments—	
Recoveries under certain Railway Subsidy Acts Agreements.....	138,237 85
Prescott Elevator—Net income surplus, 1944.....	147,987 68
Port Colborne Elevator—Net income surplus, 1944.....	142,739 65
	428,965 18

The first amount, of which \$135,128.42 was received from Railway Companies through the Post Office Department and the balance of \$3,109.43 direct, represents recoveries in respect of mail and passenger transportation facilities provided over subsidized portions of certain railway lines.

B Privileges, Licences and Permits—

Wireless Operators:

Examination fees.	1,407 00
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Wireless Apparatus Licences:

Aircraft Station.	1,040 00
Commercial Receiving Station.	70 00
Experimental Station.	195 00
Limited Coast Station.	305 00
Municipal Police Private Commercial Station.	69 00
Private Commercial Station.	5,963 00
Public Commercial Station.	1,330 00
Ship Station.	6,538 00
Technical or Training School Station.	45 00
Airport Landing Fees.	86,385 87
Passenger Tolls.	619 14
Private Air Pilots' Certificates.	2 00
Airport Licences.	20 00
Aircraft Registration Fees.	345 00
Schedule Air Transport Service Licences.	15 00
Rentals at Airports.	21,748 72
Rentals—Employees' Quarters.	56,365 72
Rentals at Radio Ranges.	539 15
Examinations—Masters and Mates Fees.	4,796 75
Marine Registry Fees.	97 85
Pilots' Licence Fees (Pilotage).	187 00
Rentals, Marine Leases and Privileges.	8,750 96
Board of Transport Commissioners—Licences to Ships.	1,798 16
Canals Revenue: Land leases, \$190,996.03; water power leases, \$326,751.90; transmission line privileges and house rentals, \$25,046.28.	542,794 21
	<hr/>
	741,427 53

C Proceeds from Sales—

Publications.	3,163 24
Sundry.	7,018 55
Salvage material.	4,794 50
	<hr/>
	14,976 29

D Services and Service Fees—

Harbour dues.	23,256 92
Wharves and Piers.	194,846 22
Steamship Inspection Fees:	
Annual fees.	128,612 94
Incidental fees.	31,202 15
Engineers' fees.	1,486 00
Plans.	2,619 50
Measuring Surveyors' fees.	9,800 95
Shipping Master's fees.	306 00
Dominion Steamers' Earnings.	12,889 93
Signal Station dues.	2,298 00
Nautical Discharge Certificates.	88 59
Radio Message Tolls—Department of Transport Operated Stations.	55,734 30
Outside and Hangar Space Rentals.	7,241 41
Airworthiness Certificates.	110 00
Service Charges at Airports.	415 00
Airport Radio Service to Aircraft.	22,884 75
Employees' Transportation Fees.	446 70
Commission on pay telephones.	356 32
Rental of equipment.	24,435 08
Cost of collection of Radio Licence Fees, 1944-45, as authorized under Section 14 of the Canadian Broadcasting Act, 1936.	217,348 60
Sundry Services.	2,920 12
Canals Revenue.	285,454 99
	<hr/>
	1,024,754 47

Harbour Dues—The remuneration and expenses of harbour masters, amounting to \$18,331.98, were paid from harbour dues revenue.

The remuneration of the wharfingers and certain expenses authorized for making the wharves serviceable, amounting to \$48,675.82, were paid from the Wharves and Piers revenue. In certain instances, agreements are entered

into by the Department for fixed yearly payments for the use of a wharf, pier or breakwater. These amounts are paid direct to the Department. The rates of remuneration for wharfingers are authorized by the Governor in Council at 50 per cent of the first \$200 collected or any portion thereof and 15 per cent of all collections over \$200. In a few instances, special rates have been established with the approval of the Governor in Council.

Radio Message Tolls—This amount represents the Department's portion of moneys received from foreign Administrations, ship owners, etc., for radio and domestic point to point messages relayed or received through the Department's East and West Coast Radio Service via various public utilities.

Cost of Collection of Radio Licence Fees—It is provided under Section 14 (a) of the Canadian Broadcasting Act, c. 24, 1936, that the moneys received from licence fees in respect of private receiving licences and private station broadcasting licences, less the cost of collection and administration as determined by the Minister, shall be deposited to the credit of the Canadian Broadcasting Corporation. The net revenue for the year, before deducting cost of collection, amounted to \$4,000,801.22. The cost of collection for the year 1944-45 amounted to \$217,348.60, which includes the total of the expenditures under Vote 406, and was deposited to the credit of the Receiver General as revenue of the Department of Transport.

Canals revenue consists of \$95,355 from linesmen's fees, \$27,968.09 from power service and the balance, \$162,131.90, from wharfage, wintering and lying up charges.

E Refunds of Previous Years' Expenditures.....		87,022 17
F Miscellaneous—		
Fines and Forfeitures:		
Marine Service.....	22,063 91	
Canals Service.....	640 50	
Air Service.....	160 00	
Radio Service.....	23,016 47	
Railway Service.....	100 00	
Premium on foreign exchange transactions.....	387 21	
		<hr/> 46,368 09
Total Ordinary.....		<hr/> 2,343,513 73

Capital Accounts—

G Refunds of Previous Years' Expenditures:		
Armstrong Airport.....	11 34	
Blissville Airport.....	18 50	
Edmonton Airport.....	98 33	
Kapuskasing Airport.....	165 59	
Lethbridge Airport.....	22 32	
Moncton Airport.....	209 12	
Montreal Airport.....	67,188 20	
North Bay Airport.....	1,771 20	
Regina Airport.....	144 79	
Windsor Airport.....	55 85	
Winnipeg Airport.....	63 00	
St. Lawrence Canals (Beauharnois).....	500 00	
St. Lawrence Ship Channel.....	43,167 50	
Welland Canal.....	19,957 00	
Welland Ship Canal.....	122 40	
Crescent Valley Radio Range.....	48 00	
Greenwood, N.S., Radio Range.....	390 03	
Kapuskasing Radio Range.....	43 96	
Penticton Radio Range.....	4 20	
Quebec Radio Range.....	126 82	
Sioux Lookout Radio Range.....	32 00	
Churchill Port and Terminals.....	4,723 50	
Port Nelson Terminal.....	37 50	
Prescott Elevator.....	5,423 17	
Government Shipbuilding Program.....	583,870 84	
		<hr/> 728,195 16

Government Shipbuilding Program—In the year 1929, six ships were transferred from the Canadian Government Merchant Marine Limited to the Canadian National (West Indies) Steamships Limited, at a value

totalling \$933,071.83. In 1944, the Canadian National (West Indies) Steamships Limited completed paying all arrears of interest due to the Dominion and it was decided that the balance of the Company's surplus for the year could be utilized to reduce the above liability. Accordingly, the sum of \$583,870.84 was remitted to this Department as payment on account and credited to Government Shipbuilding Program.

Special Receipts and Other Credits—

H	Refunds of Previous Years' War Expenditures.....	20,887 15
I	Sale of Surplus War Assets.....	238 72
J	Miscellaneous War Revenues—	
	Miscellaneous Revenue.....	44,698 77
	Government Operated Plants.....	2,186,695 46
		<u>2,231,394 23</u>

Government Operated Plants—This amount represents the balance of the operating surplus as at March 31, 1945, of the Dominion Lighthouse Depot, Prescott, Ont. The Depot is engaged in the manufacture of munitions of war for the Governments of the United Kingdom and Canada.

K Non-Active Accounts—

	Canadian National (West Indies) Steamships, Ltd., reduction in indebtedness	549,096 08
	National Harbours Board.....	18,907 52
		<u>568,003 60</u>

The second amount represents a reduction of National Harbours Board's indebtedness to the Dominion Government in connection with Saint John Harbour.

Adjusting Entries—

L	Canadian National Railways.....	22,400,052 60
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This credit represents the capital gains, less line abandonments during the calendar year 1944. The entry is for the purpose of adjusting the value of Canadian National Railways Securities Trust Capital Stock (no par value) accordingly. See page Z-57.

\$ 23,292,285 19

Certified correct.

F. M. MACLENNAN,
Acting Deputy Minister.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
Z-10	Stat.	Salary of Minister, Transport Act, c. 34, 1936.	10,000 00	10,000 00	10,000 00
Z-10	Stat.	Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.	2,000 00	2,000 00	2,000 00
Z-10	359 } 578 }	Departmental Administration.....	438,960 00	384,300 21	379,696 11
ADMINISTRATION OF THE TRANSPORT ACT					
Z-11	Stat.	Salaries of the Board of Transport Commissioners for Canada, Railway Act, c. 170, R.S.	45,499 68	45,499 68	45,699 68
Z-11	360	Board of Transport Commissioners for Canada—Administration, Maintenance and Operation.	285,105 00	258,866 44	253,346 42

DEPARTMENT OF TRANSPORT

Z-7

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
CANALS SERVICE					
Z-12	361	Canals Service Administration.....	39,460 00	35,643 42	36,097 89
Z-13	362	Canals—Operation and Maintenance.....	2,672,840 00	2,493,921 44	2,577,282 68
Z-14	363	Canals Improvements (Revote \$31,000).....	206,000 00	117,551 35	176,644 54
Z-16	364	To provide for expenses in connection with St. Lawrence Ship Canal Surveys and Investigations.....	5,000 00	458 05	715 76
Z-16	365	To provide for the carrying out of flow measurements and other expenses connected with the Department's supervision and control over the Hydro-Electric Power Development of the Beauharnois Light, Heat and Power Company, Limited.....	2,500 00	435 14	248 50
MARINE SERVICE					
Z-16	366	Marine Service Administration.....	15,542 00	15,039 23	14,877 31
Z-16	367	Administration of Floating Equipment.....	25,110 00	20,642 34	20,506 06
Z-17	368	Nautical Service Administration.....	29,665 00	25,900 58	28,235 40
Z-17	369	Marine Service Steamers, including Icebreakers—Maintenance, Operation and Repairs.....	1,668,000 00	1,579,285 22	1,360,499 11
Z-18	370	Construction, Maintenance and Supervision of Aids to Navigation, including salaries and allowances to Lightkeepers (Revote \$6,500)...	2,149,126 00	2,094,574 51	2,025,689 45
Z-20	371	Agencies—Salaries and office expenses.....	294,913 00	280,033 20	272,154 85
Z-21	372	Maintenance and repairs to Wharves.....	5,000 00	2,161 10	2,164 62
Z-21	373	To provide for breaking ice in Thunder Bay, Lake Superior, and other points deemed advisable in the interests of navigation.....	30,000 00	30,000 00	30,000 00
Z-21	374	Administration of Pilotage.....	154,750 00	147,400 30	132,303 73
Z-22	375	Life Saving Service, including rewards for saving life.....	46,780 00	43,230 37	40,309 97
Z-23	376	To provide subsidies for wrecking plants—Quebec and British Columbia.....	45,000 00	45,000 00	45,000 00
Z-23	377	Grants of \$200 each to the Royal Arthur Sailors' Institutes at Port Arthur, Kingston and Toronto, which provide for medical assistance to and hospitalization for distressed seamen on the Great Lakes.....	600 00	600 00	600 00
Z-23	378	*Miscellaneous Services relating to Navigation and Shipping, etc.....	110,546 00	102,370 22	49,027 24
Z-24	379	Steamship Inspection and the carrying out of the provisions of the conventions for the safety of life at sea and load lines.....	238,070 00	209,222 17	219,562 07
Z-24	380	Marine Signal Service.....	94,070 00	82,126 63	82,730 40
Z-25	381	River St. Lawrence Ship Channel—Contract Dredging in the St. Lawrence River and Montreal Harbour, including cost of administration—Capital.....	989,500 00	953,984 47	939,880 81
Z-25	382	River St. Lawrence Ship Channel—Administration and Operation.....	186,880 00	184,820 66	180,137 52
Z-25	587	*Government Wharves.....	31,630 04	31,630 04	
	461				
RAILWAY SERVICE					
Z-26	Stat.	Railway Grade Crossing Fund, Railway Act, c. 170, R.S.....	33,954 24	33,954 24	16,613 44
Z-26	383	Repairs and expenses in connection with the operation and maintenance of Official Railway Cars under the jurisdiction of the Department.....	39,825 00	39,755 37	37,396 87
Z-26	384	Hudson Bay Railway—Construction and Improvements—Capital.....	19,000 00	6,457 60	59,882 47
Z-26	385	Hudson Bay Railway—To provide for the difference between the expenditures for operation and maintenance, and revenue accruing from operation during the year ending March 31, 1945, not exceeding.....	575,000 00	564,940 02	347,872 90

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
RAILWAY SERVICE—Concluded					
Z-26	386	To provide for the construction of an Icebreaker—railway car—highway vehicle—passenger ferry vessel for the Prince Edward Island Car Ferry Service estimated to cost \$4,500,000. Amount required for 1944-45 (Revote \$2,300,000)—Capital.....	2,400,000 00	623,181 32	632,500 00
Maritime Freight Rates Act—					
Z-27	387 } 463 }	*Canadian National Railway Company.....	3,853,273 61	3,853,273 61	4,140,862 77
Z-27	388	*Various other Railway Companies.....	900,000 00	879,935 66	916,994 18
GOVERNMENT EMPLOYEES' COMPENSATION					
Z-27	389 } 588 }	Administration of the Government Employees' Compensation Act.....	27,309 00	24,601 36	22,342 09
Z-28	Stat.	Payments of compensation respecting Government Employees, Government Employees' Compensation Act, c. 9, 1931.....	658,293 04	658,293 04	568,232 08
PENSIONS AND OTHER BENEFITS					
Z-30	390	*Compassionate Allowance—widow of the late E. J. McCoskrie.....	480 00	480 00	480 00
Z-30	391	Amount required to pay pensions of \$300 each to former pilots: Alphonse Asselin, Joseph Pouliot, Raoul Lachance, Jules Asselin, Joseph Vezina, Arthur Paquet, Adelard Delisle, George Laroche and Wilhelm Langlois from Dec. 1, 1943, to March 31, 1945.....	2,800 00	2,506 45	2,598 38
Z-30	392	Railway Employees' Provident Fund—To supplement pension allowances under the provisions of the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum payment during the period January 1, 1944, to March 31, 1945, the sum of \$30 per month instead of \$20 as fixed by the said Act.....	22,000 00	19,726 37	20,692 73
SUPERANNUATION AND RETIREMENT BENEFITS					
Z-30	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	5,562 00	5,562 00	4,896 66
SPECIAL RAILWAY SERVICE					
Z-30	393	To provide for the discharge of commitments incurred prior to March 31, 1944, under authority of Vote No. 392, Schedule "A" to the Appropriation Act No. 5, 1943, respecting Highway Crossings of Railways—(Revote)..	6,300 00		
AIR SERVICE					
(Control and supervision vested in the Minister of Munitions and Supply by Order in Council P.C. 3076 of 8th July, 1940).					
Z-30	394	Air Service Administration.....	11,250 00	8,875 26	9,964 07
Civil Aviation Division					
Z-31	395 } 590 }	Control of Civil Aviation, including the Administration of the Aeronautics Act and Regulations issued thereunder.....	262,800 00	229,136 79	200,334 44
Z-31	396 } 591 }	Airways and Airports—Construction and Improvements, including Lighting and Radio Facilities—(Revote \$674,400) Capital.....	2,419,250 00	1,580,128 63	989,715 10

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
<i>AIR SERVICE—Concluded</i>					
<i>Civil Aviation Division—Concluded</i>					
Airways and Airports—Operation and Maintenance—					
Z-32	397}	Civil Aviation Services.....	958,290 00	847,796 93	1,850,870 82
Z-33	592}	Exchequer Court Award—Exchequer Court			
	Stat.	Act, c. 34, R.S., Civil Aviation Services...	3,098 93	3,098 93	
Z-34	398}	Radio Aviation Service.....	886,045 00	800,219 54	
Z-34	593}				
	399	Meteorological Aviation Services.....	475,000 00	462,895 05	
Z-35	400	Grants for advanced aeronautical instruction and to Aeroplane Clubs, including grant of \$5,000 to the Canadian Flying Clubs Association.....	8,000 00	5,050 00	6,700 00
Z-35	589	Air Transport Board—Salaries and office expenses.....	50,000 00	26,229 85	
<i>Meteorological Division</i>					
Z-36	401	Meteorological Service.....	400,000 00	363,477 18	378,921 84
Z-36	402	Grant to Kingston Observatory.....	500 00	500 00	500 00
<i>Radio Division</i>					
Z-36	403}	Administration of the Radiotelegraph Act and			
	594}	Regulations.....	149,755 00	139,397 34	142,690 62
Z-37	404}	Radio Direction Finding Stations, Radio Beacons and Radiotelegraph Stations, operation and maintenance.....	730,545 00	700,035 02	662,889 93
	595}				
Z-39	405}	Suppression of Local Electrical Interferences...	168,075 00	164,356 59	141,586 42
	464}				
Z-39	406	Issue of Radio Receiving Licences—(Transport Department only).....	205,220 00	188,272 76	199,729 15
GOVERNMENT OWNED ENTERPRISES					
NON-ACTIVE ACCOUNTS					
<i>National Harbours Board</i>					
Z-40	407	Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures applicable to the calendar year 1944 on any or all of the following accounts:—			
		(a) Retirement of Maturing Debentures—			
		Saint John.....	47,500 00	47,500 00	41,000 00
		Three Rivers.....	158,400 00	158,400 00	
		(b) Reconstruction and Capital Expenditures—			
		Generally—Unforeseen and Miscellaneous.....	200,000 00		
		Less transferred to Loans and Advances.....	41,759 53		
			158,240 47	44,867 33	168,107 69
<i>Canadian National (West Indies) Steamships, Limited</i>					
Z-40	408	*Advances to Canadian National (West Indies) Steamships, Limited.....	20,000 00		
DEFICITS					
<i>Prince Edward Island Car. Ferry and Terminals</i>					
Z-40	409}	*Deficit in operation—Calendar Year 1944.....	773,383 66	773,383 66	698,364 86
	467}				

See Page	No. of Vote	Services	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
GOVERNMENT OWNED ENTERPRISES					
DEFICITS— <i>Concluded</i>					
<i>National Harbours Board</i>					
Z-40	410	*Deficit—calendar year 1944—Churchill harbour	87,538 00	58,907 04	29,488 66
Z-41	411	*Advances re deficits—Jacques Cartier Bridge..	413,765 00	275,000 00	370,000 00
		<i>Expenditures: from appropriations not required</i>			
		<i>for 1944-45</i>			233 20
			26,752,999 67	22,786,891 71	21,587,871 49
		Allotted from the War Appropriation (Details			
		on page Z-41)	36,358,160 06	35,094,424 87	76,541,185 86
			63,111,159 73	57,881,316 58	98,129,057 35
ADJUSTING ENTRIES					
NON-ACTIVE ACCOUNTS					
		Canadian National Railways Securities Trust			
		Stock—(Net increase in Dominion's equity in			
		the Canadian National Railway System).....	22,400,052 60	22,400,052 60	37,837,580 54
		Grand Total	\$85,511,212 33	\$80,281,369 18	\$135,966,637 89

* Complete title is shown in the following details.

Comparative Summary by Classifications of Expenditures

	1944-45 Appropriations or War Allotments	1944-45 Expenditures	1943-44 Expenditures
Ordinary	19,260,122 54	18,265,081 66	17,658,931 90
Special	6,300 00		
Capital	5,827,750 00	3,163,752 02	2,621,978 38
Government Owned Enterprises.....	1,658,827 13	1,358,058 03	1,306,961 21
War	36,358,160 06*	35,094,424 87	76,541,185 86
	63,111,159 73	57,881,316 58	98,129,057 35
Adjusting Entries	22,400,052 60	22,400,052 60	37,837,580 54
Total	\$ 85,511,212 33	\$ 80,281,369 18	\$135,966,637 89

* Not including provision for advances of \$22,594,624.

Salary of Minister, Hon. J. E. Michaud, Transport Act, c. 34, 1936	\$	10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931	\$	2,000 00

Vote 359 (and Vote 578, Supplementary Estimates) Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	345,068 00	345,068 00	313,502 22
Cost of Living Bonus and Other Pay-list Items.....	37,962 00	37,962 00	37,047 02
A Printing and Stationery	17,650 00	17,650 00	12,830 00
B Travelling Expenses	10,000 00	10,000 00	7,209 56
Telegrams and Telephones.....	6,600 00	6,600 00	6,006 22
War Risk Insurance	1,680 00	1,680 00	724 36
Miscellaneous and Unforeseen Expenses.....	20,000 00	20,000 00	6,980 83
	\$ 438,960 00	\$ 438,960 00	\$ 384,300 21

As of March 31, 1945, there were 169 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Edwards, C. P.....	\$ 10,000 00		Manchester, W. S.....	3,120 00	
Deputy Minister			Matthews, W. J.....	5,700 00	
MacIennan, F. M.....	6,000 00		Matton, L. L.....	2,700 00	
Asst. Deputy Minister			McFall, W. S.....	2,400 00	
and Comptroller			McKee, A. H.....	4,140 00	
Addy, F. W. (June 1)....	2,400 00		McLachlan, D. W.....	9,500 00	
*Baxter, J. R.....	3,420 00		*McLellan, E. H.....	3,720 00	
Bosse, E.....	4,080 00	\$ 725 45	*Moore, T. R.....	4,140 00	
Carty, E. G.....	4,200 00		O'Grady, F. J.....	2,400 00	
Collins, F. T.....	3,600 00		O'Leary, W. A.....	4,200 00	
Dame, A. H.....	3,000 00		Pearson, G. A.....	2,760 00	
Dorman, R.....	3,000 00		*Pelletier, J. A. J.....	3,720 00	
Edgett, C. H. (June 16)...	4,320 00		*Reardon, J. A.....	3,120 00	511 45
*Fortier, J.....	3,900 00		*Saint Laurent, J. A. G....	2,520 00	962 19
Hairsine, S.....	4,920 00	645 45	*Skuce, G. O.....	2,400 00	
*Hayes, H.....	2,520 00		Striowski, J. B. (Dec. 12) ..	2,700 00	
*Kenny, M. E.....	3,720 00		*Thornton, W. A.....	3,420 00	318 94
Knightley, W.....	3,720 00	†4,013 35	Van Allen, W. H.....	2,520 00	672 40
Lang, R. H.....	4,260 00		*Walker, T. E.....	4,920 00	
Leblanc, E.....	2,400 00		Walsh, D. M.....	2,400 00	
Lindsay, G. A.....	5,220 00		Wellwood, H.....	3,000 00	
Mackenzie, W. L.....	4,320 00		*Whitmarsh, W. A.....	2,400 00	

† Paid from War Allotment, Transport Controller's Office.

A Practically all the printing and stationery was purchased through the Department of Transport, Stores Account.

B The Hon. J. E. Michaud received \$1,300.

ADMINISTRATION OF THE TRANSPORT ACT

Salaries of the Board of Transport Commissioners for Canada, Railway Act, c. 170, R.S. . . . \$ 45,499 68

As of March 31, 1945, there were 5 salaried employees being paid from this account at the annual rates authorized by Section 26 of the Railway Act: J. A. Cross, Chief Commissioner, \$12,500; H. Wardrope, Assistant Chief Commissioner, \$9,000; Hon. F. M. MacPherson, \$8,000; G. A. Stone, \$8,000; J. A. Stoneman, \$8,000.

The travelling expenses of the Commissioners were paid from Vote 360.

Vote 360 Board of Transport Commissioners for Canada—Administration, Maintenance and Operation

	Estimates	Allotments	Expenditures
Salaries.....	237,050 00	235,050 00	218,591 29
Cost of Living Bonus and Other Pay-list Items.....	9,200 00	11,200 00	9,962 35
A Official Reporting, including Amount of Reporting Contract...	7,200 00	7,200 00	6,454 99
Official Car.....	3,000 00	3,000 00	2,761 87
B Printing and Stationery.....	11,000 00	11,000 00	6,935 15
Telephones and Telegrams.....	600 00	600 00	417 82
Transportation and Travelling Expenses.....	16,000 00	16,000 00	13,231 32
Sundries, including War Risk Insurance.....	1,055 00	1,055 00	511 65
	<u>\$ 285,105 00</u>	<u>\$ 285,105 00</u>	<u>\$ 258,866 44</u>

As of March 31, 1945, there were 82 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Date of separation is shown in parenthesis and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Baillargeon, P. F.....	\$ 4,500 00		Kydd, G.....	4,260 00	347 05
Beggs, D. A.....	2,400 00		Lafontaine, J. A.....	3,120 00	973 91
Blakeney, F.....	3,120 00	\$ 935 19	Lalonde, F. (July 19).....	2,520 00	
Boileau, O. H.....	2,520 00		Lapointe, A.....	2,700 00	
Bonner, E. J.....	3,000 00		Larocque, A.....	2,400 00	
Bourgault, J. L.....	3,120 00	493 52	Larose, R.....	2,400 00	
Bowman, A.....	2,520 00		Lesage, A.....	3,120 00	930 57
Brethour, L. L.....	3,000 00		*Lessard, J. C.....	6,000 00	
Burpee, F. F.....	3,240 00	596 93	Lyon, N. B.....	4,200 00	
Campbell, W. E.....	8,500 00		McLean, S. J.....	6,000 00	
Chambers, D. H.....	2,520 00		McManus, C. E.....	2,520 00	
Couper, J. G.....	3,120 00	663 34	Mowat, D.....	3,120 00	884 49
Coyne, H. E. B.....	6,000 00		Nadeau, L. A.....	2,520 00	
Drum, A. B.....	2,520 00		Noell, D. M.....	4,260 00	966 63
Evans, G. D.....	2,520 00		Parks, J. H.....	3,960 00	383 73
Follis, W. R.....	3,120 00		Reid, J. W.....	3,120 00	737 40
Gamble, C. L.....	2,400 00		Sommerville, F. W.....	3,120 00	817 73
Hall, E. K.....	4,680 00		Stibbard, G. C.....	6,000 00	
Harvey, F. R.....	5,100 00		Timmins, J.....	3,720 00	
Ingle, P. K.....	3,120 00	1,014 59	Towns, S.....	3,120 00	880 52
*Johnson, H. C.....	4,140 00		Usher, J. R.....	3,000 00	
Kilburn, D. G.....	6,000 00		Wadsworth, E. W.....	2,400 00	
*Kirk, A. S.....	6,000 00				

A An amount of \$6,444.49 was paid to R. Butcher, Toronto, for official reporting.

B An amount of \$1,400 was paid to the Canada Law Book Co., Ltd., Toronto, for the reporting of the principal decisions of the Board in Canadian Railway and Transport cases, Volumes 56 and 57. Payments amounting to \$5,528.50 were made to the Department of Public Printing and Stationery.

Travelling expenses of the Commissioners are included partly in expenditures under "Official Car" and partly in travelling expenses of F. F. Burpee, the Board's secretary, which are shown in the tabular statement above.

CANALS SERVICE

Vote 361 Canals Service Administration

	Estimates	Allotments	Expenditures
Salaries.....	35,305 00	35,305 00	32,159 16
Cost of Living Bonus and Other Pay-list Items.....	1,000 00	1,000 00	823 95
Printing and Stationery.....	800 00	800 00	455 02
Travelling Expenses.....	1,000 00	1,000 00	999 23
Telegrams and Telephones.....	1,100 00	1,100 00	1,100 00
Sundries.....	255 00	255 00	106 06
	<u>\$ 39,460 00</u>	<u>\$ 39,460 00</u>	<u>\$ 35,643 42</u>

As of March 31, 1945, there were 10 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus: C. V. Cameron, \$2,700; E. B. Jost, \$7,420; V. L. Lawson, \$3,000; W. S. McDonald, \$3,420; K. F. Mickleborough, \$4,920; J. H. Ramsay, \$4,920.

Vote 362 Canals—Operation and Maintenance

	Estimates	Allotments	Expenditures
Salaries.	1,824,494 02	1,840,824 02	1,783,730 23
Cost of Living Bonus and Other Pay-list Items.	305,684 61	268,134 61	236,701 35
Allowances.	8,650 00	13,650 00	12,851 30
Printing and Stationery.	7,293 00	7,293 00	5,070 69
A Travelling Expenses.	17,705 00	17,705 00	14,152 57
Materials and Supplies.	245,657 00	240,542 00	234,891 95
Contracts and Agreements.	85,430 00	85,430 00	68,257 99
B War Risk Insurance.	120,000 00	120,000 00	59,671 23
Sundries.	57,926 37	79,261 37	78,594 13
	<u>\$2,672,840 00</u>	<u>\$2,672,840 00</u>	<u>\$2,493,921 44</u>

As of March 31, 1945, there were 679 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates do not include cost of living bonus. Date of separation is shown in parenthesis.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

Salary rate	Travelling expenses	Salary rate	Travelling expenses
Atkinson, M. B. \$ 4,500 00		McAndrew, J. B. 3,420 00	
Ballantyne, D. C. 2,580 00		McCourt, L. 2,700 00	
Barbeau, R. J. 3,000 00		McCready, D. J. 2,400 00	
Barcelo, J. 4,620 00		McInnes, H. L. 4,140 00	429 27
Beaulac, L. 2,520 00		Moyer, J. C. 3,420 00	
Betournay, J. M. 3,300 00		Parker, A. H. 3,300 00	635 12
Brennan, J. A. 2,520 00		Renaud, D. 2,700 00	
Burnside, R. J. 2,700 00		Ryan, T. J. L. 3,180 00	
Butler, A. W. L. 3,420 00		Saint Laurent, J. B. O. 3,300 00	
Cooper, F. P. 2,460 00		Shurly, E. C. 3,420 00	419 91
Desforges, P. A. 2,400 00		Thauvette, J. L. 2,640 00	483 32
Dorais, R. 2,700 00		Tilson, G. S. (Nov. 13) 2,700 00	
Elliott, A. M. 2,400 06		West, C. W. 5,220 00	690 53
Geale, C. N. 3,060 00		Whittaker, D. 2,700 00	
Hara, L. D. 4,620 00		Whittier, A. R. 3,960 00	778 01
Killaly, A. L. 4,620 00		Wiggins, J. 2,400 00	414 99
Little, E. C. 3,780 00	\$ 435 44	Wilcox, A. N. 2,700 00	

A The following employees, whose salary rates were under \$2,400 on that date or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: C. Jones, \$343.78; E. B. Jost, \$663.60; J. Morin, \$450.77; D. E. O'Brien, \$349.96; F. Wonders, \$639.05.

B War Risk Insurance payments were classified as follows: Ontario—St. Lawrence Canals Headquarters, \$5,967.14; Quebec Canals Headquarters, \$7,757.26; Rideau Canal, \$1,143.69; Sault Ste. Marie Canal, \$1,243.15; Trent Canal, \$4,773.70; Welland Canal, \$38,786.29.

The greater part of the materials and supplies was purchased through the Department of Transport Stores Account. Of the direct payments from this vote, contractors and suppliers receiving \$5,000 or more were: Bell Telephone Co. of Canada, Ltd., \$7,114.36; Canadian National Railways, \$25,458.71; Dominion Bridge Co., Ltd., \$10,667.37; Hydro-Electric Power Commission of Ontario, \$21,275.62; St. Lawrence Power Co., Ltd., Cornwall, Ont., \$30,037.75.

A summary of the expenditures of this vote by canals follows Vote 363 Canals Improvements.

Vote 363 (and Vote 579, Supplementary Estimates) Canals—Improvements (Revote \$31,000)

	Estimates	Allotments	Expenditures
Temporary Assistance and Wages.....	54,755 00	54,755 00	49,997 93
Cost of Living Bonus and Other Pay-list Items.....	10,775 00	10,775 00	1,771 56
Travelling Expenses.	3,550 00	3,550 00	228 86
Contributions.	20,500 00	20,500 00	9,000 00
Materials, Supplies and Equipment.....	69,460 00	69,460 00	48,847 52
Contracts and Agreements.....	43,462 00	43,462 00	4,801 27
Sundries.	3,498 00	3,498 00	2,904 21
	<u>\$ 206,000 00</u>	<u>\$ 206,000 00</u>	<u>\$ 117,551 35</u>

These votes were provided to cover the cost of replacement of structures and equipment which have become unstable, obsolete or beyond repair, the enlargement or re-alignment of navigation channels, substitution of more permanent construction on works where maintenance involves abnormal costs and general improvements for the proper protection of canal property. The greater part of the materials and supplies was purchased through the Department of Transport Stores Account.

Of the direct payments from this vote, contractors and suppliers receiving \$5,000 or more: Aiken & McLachlan, Ltd., St. Catharines, Ont., \$13,511.55.

The following is a comparative statement of expenditures by Canals, chargeable to Canals—Operation and Maintenance and Canals—Improvements Appropriations.

	1944-45			1943-44		
	Operation	Maintenance	Improvements	Operation	Maintenance	Improvements
Murray Canal.....	8,423 64	4,810 01	.....	8,430 31	4,707 95	.....
Ontario St. Lawrence Headquarters.....	44,716 91	9,725 80	.....	37,913 97	10,684 97	9,923 72
Cornwall Canal.....	112,940 20	87,587 31	4,570 88	114,711 14	77,788 71	4,661 63
Williamsburg Canal.....	80,205 41	19,333 82	4,445 72	77,782 20	23,046 77	.....
St. Peter's Canal.....	17,358 23	2,596 90	11,811 50	15,361 04	3,526 98	.....
Quebec Canals Headquarters.....	43,146 79	.....	.....	36,504 94	.....	.....
Carillon and Grenville Canal.....	37,916 86	34,857 97	17,772 37	33,668 09	52,418 71	.....
Chambly Canal.....	47,252 43	32,882 46	.....	47,924 69	29,283 38	.....
Quebec Dredging Fleet.....	32,898 65	17,919 99	.....	29,962 48	19,956 07	6,829 48
Hungry Bay Dyke.....	.....	2,629 80	.....	.....	2,901 71	.....
Lachine Canal.....	245,298 64	138,948 24	.....	242,730 40	119,906 29	.....
St. Anne's Lock.....	8,090 77	4,757 57	.....	7,005 74	4,939 28	.....
St. Ours' Lock.....	4,583 25	3,710 34	.....	4,884 58	3,813 59	.....
Soulanges Canal.....	93,870 39	71,683 17	.....	88,787 71	74,249 82	.....
Rideau Canal.....	112,314 60	81,855 42	8,500 00	104,962 30	79,017 70	12,235 71
Sault Ste. Marie Canal.....	51,628 68	26,951 68	57,421 92	42,876 88	27,636 19	79,150 98
Trent Canal.....	175,953 16	46,236 74	787 33	172,574 78	41,761 35	4,965 90
Welland Canal.....	566,677 76	224,457 85	.....	520,424 83	204,808 36	58,877 12
War Risk Insurance.....	.....	.....	12,241 63	210,328 77	.....	.....
	\$ 1,683,276 37	\$ 810,645 07	\$ 117,551 35	\$ 1,796,834 85	\$ 780,447 83	\$ 176,644 54

Expenditures for 1944-45 charged as follows: (Vote 362..... \$ 2,493,921 44
 { Votes 363 and 579..... 117,551 35

Vote 364 To provide for expenses in connection with St. Lawrence Ship Canal Surveys and Investigations

	Estimates	Allotments	Expenditures
Temporary Assistance.	2,000 00	2,000 00	
Travelling Expenses.	1,500 00	1,500 00	270 51
Printing and Stationery.	500 00	500 00	9 99
Materials and Supplies.	500 00	500 00	114 05
Sundries.	500 00	500 00	63 50
	<u>\$ 5,000 00</u>	<u>\$ 5,000 00</u>	<u>\$ 458 05</u>

Vote 365 To provide for the carrying out of flow measurements and other expenses connected with the Department's supervision and control over the Hydro-Electric Power Development of the Beauharnois Light, Heat and Power Company, Limited

	Estimates	Allotments	Expenditures
Temporary Assistance.	500 00	500 00	
Travelling Expenses.	1,000 00	1,000 00	331 25
Materials, Supplies and Equipment.	500 00	500 00	103 89
Sundries.	500 00	500 00	
	<u>\$ 2,500 00</u>	<u>\$ 2,500 00</u>	<u>\$ 435 14</u>

MARINE SERVICE**Vote 366 Marine Service Administration**

	Estimates	Allotments	Expenditures
Salaries.	13,800 00	13,800 00	13,798 50
Cost of Living Bonus and Other Pay-list Items.	442 00	442 00	442 08
Printing and Stationery.	500 00	500 00	77 88
Sundries.	800 00	800 00	720 77
	<u>\$ 15,542 00</u>	<u>\$ 15,542 00</u>	<u>\$ 15,039 23</u>

As of March 31, 1945, there were 4 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: N. H. M. Frerichs, \$3,000; J. G. MacPhail, \$7,500.

Vote 367 (and Vote 580, Supplementary Estimates) Administration of Floating Equipment

	Estimates	Allotments	Expenditures
Salaries.	16,065 00	16,065 00	13,206 97
Cost of Living Bonus and Other Pay-list Items.	2,445 00	2,445 00	2,223 99
Telegrams and Telephones.	3,000 00	3,000 00	2,651 76
A Travelling Expenses.	3,000 00	3,000 00	2,181 56
Sundries.	600 00	600 00	378 06
	<u>\$ 25,110 00</u>	<u>\$ 25,110 00</u>	<u>\$ 20,642 34</u>

As of March 31, 1945, there were 6 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable. Employees in receipt of war duties supplements are indicated by asterisks: *D. P. McKeown, \$3,120; *A. Taylor, \$3,420; *A. Watson, \$4,360.

A A. Watson received travelling expenses of \$1,518.61.

Vote 368 Nautical Service Administration

	Estimates	Allotments	Expenditures
Salaries.	26,280 00	25,280 00	22,242 49
Cost of Living Bonus and Other Pay-list Items.	1,685 00	2,685 00	2,098 77
Printing and Stationery.	1,000 00	1,000 00	917 31
Sundries including Telephones, Telegrams and Travelling Expenses	700 00	700 00	642 01
	<u>\$ 29,665 00</u>	<u>\$ 29,665 00</u>	<u>\$ 25,900 58</u>

As of March 31, 1945, there were 8 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable. Employees in receipt of war duties supplements are indicated by asterisks: M. E. Blyth, \$3,000; *J. W. Kerr, \$5,520; *R. F. Leslie, \$3,600; M. J. L. Talbot, \$3,300.

Vote 369 (and Vote 581, Supplementary Estimates) Marine Service Steamers, including Icebreakers—Maintenance, Operation and Repairs

	Estimates	Allotments	Expenditures
Salaries and Wages.	560,940 00	552,990 00	538,258 25
Board.	153,450 00	151,700 00	148,318 65
Cost of Living Bonus and Other Pay-list Items.	95,200 00	89,900 00	86,718 29
Fuel.	320,870 00	357,270 00	356,980 67
Materials and Supplies.	106,665 00	122,365 00	121,481 63
Repairs.	401,100 00	369,375 00	306,173 96
Printing and Stationery.	800 00	800 00	662 10
Travelling Expenses.	1,900 00	2,400 00	2,084 05
Sundries.	27,075 00	21,200 00	18,607 62
	<u>\$1,668,000 00</u>	<u>\$1,668,000 00</u>	<u>\$1,579,285 22</u>

As of March 31, 1945, there were 489 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus: C. A. Caron, \$2,725; E. C. Lynch, \$2,640; W. A. Poole, \$2,460.

The greater part of the fuel and materials and supplies was purchased through the Department of Transport Stores Account.

Of the direct payments from this vote, contractors and suppliers receiving \$5,000 or more: Burns & Co., Ltd., \$7,396.31; Canadian Vickers Ltd., Montreal, \$20,885.12; Davie Shipbuilding & Repairing Co., Ltd., Lauzon, Que., \$31,293.70; Halifax Shipyards, Ltd., \$80,303.67; Marine Industries Ltd., Sorel, Que., \$11,793.25; McColl-Frontenac Oil Co., Ltd., \$9,065.46; McDonnell Co., Ltd., Montreal, \$9,941.34; Pacific Meat Co., Ltd., Vancouver, \$5,273.27; Prince Rupert Dry Dock & Shipyard, \$18,087.80; Saint John Dry Dock & Shipbuilding Co., Ltd., \$47,604.07; Victoria Machinery Depot Co., Ltd., Victoria, \$8,858.47.

The following is a comparative statement of expenditures by Steamers:

	1944-45	1943-44
P.E.I. District:		
Brant.	48,040 46	34,845 02
Nova Scotia District:		
Launch <i>Halifax</i>	2,847 37	3,289 63
<i>Lady Laurier</i>	189,472 30	114,536 96
<i>Ocean Eagle</i>	2,897 18	35 50
<i>Saurel</i>	140,684 84	135,457 52
<i>Franklin</i>	30,414 77	63,313 67
<i>Saurel</i> —Icebreaking.		264 00
<i>Bernier</i>	23,584 44	
New Brunswick District:		
<i>Dollard</i>	144,047 03	114,226 95
<i>Laurentian</i>	64,351 73	61,708 65

	1944-45	1943-44
Montreal District:		
<i>Argenteuil</i>	30,274 43	30,358 05
<i>Safeguarder</i>	78,024 43	76,320 92
Seasonal Vessels	5,029 16	12,924 51
<i>Francois "C"</i>	13,198 31	15,084 15
<i>Vercheres</i>	19,986 12	25,420 43
Quebec District:		
<i>Bernier</i>	30,158 65	44,971 37
<i>Druid</i>	64,950 64	68,086 65
<i>Lanoraie</i>	27,604 39	25,251 36
<i>N. B. McLean</i>	117,930 40	64,953 05
<i>Ernest Lapointe</i> —Icebreaking	30,633 94	32,146 35
<i>Ernest Lapointe</i>	21 04	
<i>Saurel</i> —Icebreaking		71,631 89
<i>Lady Grey</i>	56,847 70	55,857 16
<i>Chesterfield</i>	58,427 18	227 51
<i>N. B. McLean</i> —Icebreaking	60,493 52	
Prescott District:		
<i>Grenville</i>	44,540 18	41,077 03
Parry Sound District:		
<i>St. Heliers</i>	62,097 05	57,995 50
Victoria District:		
<i>Berens</i>	20,489 27	19,273 98
<i>Estevan</i>	98,397 13	93,885 77
Prince Rupert District:		
<i>Alberni</i>	85,488 94	71,686 45
<i>Birnie</i>	23,353 66	21,893 49
General Account	4,998 96	3,775 59
	<u>\$1,579,285 22</u>	<u>\$1,360,499 11</u>

Vote 370 (and (a) Vote 582, Supplementary Estimates; (b) Vote 460, Further Supplementary Estimates) Construction, Maintenance and Supervision of Aids to Navigation, including salaries and allowances to Lightkeepers (Revote \$6,500)

	Estimates	Allotments	Expenditures
Salaries and Wages	1,204,056 00	1,161,756 00	1,135,570 09
Cost of Living Bonus and Other Pay-list Items	199,950 00	185,250 00	179,439 71
Allowances (Board on Lightships)	9,500 00	15,500 00	14,860 71
Living Allowances	4,600 00	5,100 00	4,814 29
Printing and Stationery	5,500 00	5,350 00	3,820 30
A Travelling Expenses	12,300 00	19,800 00	19,587 74
Materials and Supplies	326,600 00	371,700 00	371,399 91
Repairs to Lightships	61,050 00	40,950 00	34,313 37
Improvements, Replacements and Repairs	165,800 00	160,100 00	156,280 08
Contracts (Buoy Maintenance)	53,500 00	56,000 00	55,788 29
War Risk Insurance	33,600 00	23,150 00	15,012 98
Sundries	72,670 00	104,470 00	103,687 04
	<u>\$2,149,126 00</u>	<u>\$2,149,126 00</u>	<u>\$2,094,574 51</u>

As of March 31, 1945, there were 1,174 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
*Anderson, H. V.....	\$ 6,000 00	\$ 1,790 12	Lauder, H. R.....	2,640 00	
Arsenault, A. A.....	2,700 00		Lohnes, T.....	2,640 00	
Arthurs, J. N.....	3,360 00	1,000 52	MacNutt, E. K.....	3,360 00	
Ascah, H. L.....	2,640 00		Martell, J. J.....	2,640 00	
Bayer, H. P.....	3,000 00	304 44	Martell, W. A.....	2,460 00	
Beauchemin, H.....	2,700 00	709 02	McLean, J. J. (July 1)....	3,360 00	
Benson, O. I.....	2,460 00		Mitchell, C. O.....	2,640 00	
Campbell, A. W.....	2,640 00		Moffet, F. V.....	3,360 00	
Charbonneau, F. X. H.			Moore, W. A.....	2,940 00	
(Aug. 26).....	2,700 00		Morrison, T. E.....	3,000 00	394 13
Chisholm, A.....	2,520 00	422 50	Murdock, T. F.....	3,000 00	306 45
Clark, A. L.....	2,460 00		Osborne, F. W.....	2,640 00	
Covey, W.....	2,640 00		Patry, J. L.....	2,520 00	
Davis, F.....	2,700 00		Perry, J. E.....	2,460 00	
Fairweather, W.....	3,000 00		Poland, H. E.....	2,520 00	873 10
Fontaine, E. P.....	2,460 00		Roberts, F. B.....	2,580 00	
Forsythe, H. M.....	2,460 00		Robson, S. A.....	3,180 00	413 37
Guenard, S. G.....	2,400 00		Stephenson, T. T.....	2,640 00	
Harris, L. A.....	2,460 00		Surtees, W. C.....	3,900 00	
Holmes, W.....	2,700 00		Thibault, E.....	2,640 00	
Hunting, J. A.....	3,060 00		Thomas, C. G.....	2,640 00	
Hurley, A. W.....	2,640 00		Thomas, M. (Feb. 10)....	3,060 00	
Janes, E. L.....	3,360 00		*Weir, J. D.....	3,480 00	1,689 28
*Kendrick, H. B.....	2,700 00		Wilson, D. M.....	2,640 00	
Kinnear, W. N.....	2,700 00		*Wilson, N.....	4,680 00	
*Laing, A. K.....	3,360 00	433 94	Wyatt, T. G.....	2,640 00	
Lally, R. M.....	3,060 00				

A The following employees, whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: E. J. Harned, \$406.34; J. F. Hobbs, \$368.93; L. LeClaire, \$915.99; J. A. Leger, \$469.22; J. MacDonald, \$418.85; W. J. Manning, \$347.77; R. H. Nicholson, \$345.42; T. H. Phillips, \$594.57; A. Richardson, \$740.75; A. C. Short, \$606.08.

The greater part of printing and stationery and materials and supplies was purchased through the Department of Transport Stores Account.

Of the direct payments from this vote, contractors and suppliers receiving \$5,000 or more: Canadian National Railways, \$10,307.87; Dominion Government, Department of Finance, \$15,012.98; Halifax Shipyards, Ltd., \$13,121; Marine Industries, Ltd., Sorel, Que., \$7,790.70; J. Earl McQueen, Amherstburg, Ont., \$11,485.10; Morton-Engineering & Dry Dock Co., Ltd., Quebec, \$7,790; Nova Scotia Construction Co., Ltd., Halifax, \$14,810.

The following is a comparative statement of expenditures by Agencies:

	1944-45		1943-44	
Administration—Departmental Headquarters.....	\$	57,068 57	\$	53,161 86
	Operation and Maintenance	Improvements, Replacements and Repairs	Operation and Maintenance	Improvements, Replacements and Repairs
Agencies:				
Prince Edward Island.....	192,354 93	17,952 69	182,707 53	12,294 36
Nova Scotia.....	344,938 64	19,494 96	329,595 14	5,082 15
New Brunswick.....	247,464 22	47,565 46	241,621 86	8,421 09
Quebec.....	334,439 68	12,013 62	316,484 55	47,671 36
Montreal.....	221,245 66	25,836 92	213,896 62	40,819 66
Prescott.....	131,384 99	7,949 56	126,599 25	10,825 18
Parry Sound.....	178,070 14	14,898 03	162,234 73	4,324 18
Kenora Sub.....	6,169 11		6,945 94	
Selkirk.....	10,074 39		9,991 27	
Victoria.....	137,422 75	10,568 84	135,946 70	6,360 28
Prince Rupert.....	65,800 09		51,658 08	827 05
Northwest Territories.....	11,861 26		5,302 94	
War Risk Insurance.....			52,917 67	
	\$ 1,881,225 86	\$ 156,280 08	\$ 1,835,902 28	\$ 136,625 31

SUMMARY

	1944-45	1943-44
Administration.....	57,068 57	53,161 86
Operation and Maintenance.....	1,881,225 86	1,835,902 28
Improvements, Replacements and Repairs.....	156,280 08	136,625 31
	<u>\$2,094,574 51</u>	<u>\$2,025,689 45</u>

Vote 371 (and Vote 583, Supplementary Estimates) Agencies—Salaries and office expenses

	Estimates	Allotments	Expenditures
Salaries.....	229,450 00	229,050 00	221,986 37
Cost of Living Bonus and Other Pay-list Items.....	28,135 00	27,935 00	26,218 30
Living Allowances.....	3,600 00	5,800 00	5,473 54
Materials, Supplies and Equipment.....	1,700 00	5,700 00	5,373 38
Printing and Stationery.....	6,350 00	4,000 00	3,671 28
Travelling Expenses.....	1,897 00	1,897 00	815 79
Telegrams and Telephones.....	11,500 00	9,800 00	8,893 45
War Risk Insurance.....	2,031 00	2,031 00	1,009 92
Sundries.....	10,250 00	8,700 00	6,591 17
	<u>\$ 294,913 00</u>	<u>\$ 294,913 00</u>	<u>\$ 280,033 20</u>

As of March 31, 1945, there were 136 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employees in receipt of war duties supplements are indicated by asterisks: J. M. Blouin, \$2,700; M. Brais, \$3,720; N. S. Brewer, \$2,400; E. E. Clawson, \$3,720; S. H. Davis, \$3,000; G. B. Hall, \$2,400; G. E. Hartnell, \$2,700; *C. H. Hosterman, \$4,500; *B. J. Kaine, \$4,620; J. M. Lamb, \$3,000; J. A. Leger, \$3,360; F. J. Maguire, \$2,700; W. J. Manning, \$3,000; F. A. McKinnon, \$2,700; G. J. Moren, \$2,700; W. R. Peterson, \$2,400; L. Robidoux, \$2,400; H. J. Robitaille, \$2,700; W. L. Stamford, \$3,360; J. C. Theakston, \$2,700; A. T. Thompson, \$3,360; R. A. Wiallard, \$3,720.

N. S. Brewer, receiving a salary at an annual rate of \$2,400, was receiving a living allowance as at March 31, 1945, of \$40 per month.

R. A. Wiallard was paid travelling expenses of \$368.60 from Vote 374.

The greater part of materials and supplies was purchased through the Department of Transport Stores Account.

The following is a comparative statement of expenditures by Agencies:

	1944-45	1943-44
Administration.....	1,882 07	1,858 08
Agencies:		
Prince Edward Island.....	24,459 84	23,400 15
Nova Scotia.....	39,789 70	39,345 77
New Brunswick.....	35,013 37	31,850 37
Quebec.....	64,467 20	64,804 58
Montreal.....	26,362 21	25,999 02
Prescott.....	21,291 89	21,027 58
Parry Sound.....	23,306 10	22,490 91
Victoria.....	22,818 86	22,831 16
Prince Rupert.....	20,641 96	14,987 42
War Risk Insurance.....		3,559 81
	<u>\$ 280,033 20</u>	<u>\$ 272,154 85</u>

Vote 372 Maintenance and repairs to Wharves

	Estimates	Allotments	Expenditures
A Materials and Supplies.....	1,500 00	1,500 00	703 69
Travelling Expenses.	1,500 00	1,500 00	532 54
Sundries.	2,000 00	2,000 00	924 87
	<u>\$ 5,000 00</u>	<u>\$ 5,000 00</u>	<u>\$ 2,161 10</u>

A The greater part of materials and supplies was purchased through the Department of Transport Stores Account.

The following is a comparative statement of expenditures by Agencies:

	1944-45	1943-44
Headquarters.	94 49	27 02
Agencies:		
Prince Edward Island.....	215 79	135 49
Nova Scotia.	162 88	56 37
New Brunswick.	92 51	102 19
Quebec.	423 21	617 77
Montreal.	25 16	83 69
Prescott.	163 08	182 93
Parry Sound.	202 34	203 19
Victoria.	679 87	567 90
Prince Rupert.	101 77	188 07
	<u>\$ 2,161 10</u>	<u>\$ 2,164 62</u>

Vote 373 To provide for breaking ice in Thunder Bay, Lake Superior, and other points deemed advisable in the interests of navigation.....

Expenditures.....\$ 30,000 00

This vote provides for the cost of breaking ice before the opening of navigation in the spring and towards the close of navigation in the fall to permit the free movement of shipping. United Towing and Salvage Co., Ltd., Port Arthur (operating under a two-year contract effective July 2, 1943) was paid \$30,000.

Vote 374 (and Vote 584, Supplementary Estimates) Administration of Pilotage

	Estimates	Allotments	Expenditures
Salaries and Wages.....	85,195 00	85,755 00	84,653 83
Cost of Living Bonus and Other Pay-list Items.....	12,555 00	12,555 00	11,609 25
Allowances for Additional Duties.....	1,740 00	1,740 00	1,200 00
Board of Ships' Crews.....	6,700 00	8,200 00	7,719 55
Board of Pilots.....	2,000 00	2,000 00	1,121 30
Printing and Stationery.....	2,200 00	2,200 00	1,346 34
A Travelling Expenses.	2,200 00	2,200 00	2,071 98
Telegrams and Telephones.....	2,700 00	3,300 00	3,163 43
B Fuel and Supplies.....	19,000 00	18,940 00	18,742 97
Repairs to Vessels and Buildings.....	14,000 00	12,000 00	11,931 47
Sundries, including War Risk Insurance.....	6,460 00	5,860 00	3,840 18
	<u>\$ 154,750 00</u>	<u>\$ 154,750 00</u>	<u>\$ 147,400 30</u>

This vote was provided to pay salaries and expenses in connection with the administration of pilotage for all services at Ottawa (Head Office), Sydney, Halifax, Saint John, Father Point, Quebec, Montreal, Kingston and Vancouver.

As of March 31, 1945, there were 53 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employees in receipt of war duties supplements are indicated by asterisks: C. Claxton, \$3,720; A. Hamel, \$2,760; *N. Noel, \$3,180; *J. R. O'Malley, \$2,820; *C. L. Waterhouse, \$3,720.

A Travelling expenses of R. A. Wiallard which were paid from this allotment are shown under Vote 371.

B The greater part of the material and supplies was purchased through the Department of Transport Stores Account. Of the direct payments, Imperial Oil Ltd., received \$9,763.37.

In the pilotage districts of Sydney, Halifax and Saint John, the by-laws, made under the Canada Shipping Act and approved by the Governor in Council, provide that the general district expenses, including purchase, charter or hire of pilot boats, the maintenance, repair and operation of same and the payment of necessary help other than salaries and expenses of the clerical staff at the pilotage headquarters, shall be the first charge on the pilots' earnings. These expenses, together with the salaries of the pilots, are charged directly to the pilots' earnings as shown under Sundry Suspense Accounts—Pilots' General Accounts further on herein.

The following is a comparative statement of expenditures from these votes:

	1944-45	1943-44
Headquarters.	5,449 67	5,733 47
Districts:		
Bras d'Or Lakes.	34 99	
Sydney.	7,555 67	7,497 39
Halifax.	12,634 08	10,616 99
Saint John.	2,932 92	2,770 94
Quebec.	19,671 30	17,230 95
Montreal.	14,000 67	13,828 04
Kingston.	1,939 40	1,769 90
British Columbia.	10,984 55	10,714 29
Father Point.	4,826 85	4,287 00
Abraham Martin.	6,579 65	5,954 93
Citadelle.	60,790 55	51,899 83
	<u>\$ 147,400 30</u>	<u>\$ 132,303 73</u>

Vote 375 (and Vote 585, Supplementary Estimates) Life Saving Service, including rewards for saving life

	Estimates	Allotments	Expenditures
Salaries.	23,335 00	23,435 00	23,263 17
Cost of Living Bonus and Other Pay-list Items.	6,090 00	6,090 00	5,946 55
Board.	8,225 00	8,225 00	8,178 33
Supplies and Repairs.	7,350 00	7,350 00	4,588 85
Sundries, including War Risk Insurance.	1,780 00	1,680 00	1,253 47
	<u>\$ 46,780 00</u>	<u>\$ 46,780 00</u>	<u>\$ 43,230 37</u>

As of March 31, 1945, there were 30 salaried employees being paid from this account.

Expenditures of \$500 or over were incurred at the following stations: Bayview, N.B., \$11,667.46; Little Wood Island, N.B., \$8,211.10; Bamfield, B.C., \$10,661.17; Clayquot, B.C., \$10,275.61; West Coast Trail, B.C., \$2,350.03. The greater part of materials and supplies was purchased through the Department of Transport Stores Account.

The following is a comparative statement of expenditures by Agencies:

	1944-45	1943-44
Headquarters.		14 15
Agencies:		
Saint John.	19,878 56	17,450 92
Victoria.	23,351 81	22,844 90
	<u>\$ 43,230 37</u>	<u>\$ 40,309 97</u>

Vote 376 To provide subsidies for wrecking plants—Quebec and British Columbia

	Estimates	Allotments	Expenditures
Quebec.....	30,000 00	30,000 00	30,000 00
British Columbia.....	15,000 00	15,000 00	15,000 00
	<u>\$ 45,000 00</u>	<u>\$ 45,000 00</u>	<u>\$ 45,000 00</u>

Subsidies were paid to two private wrecking plants to ensure that a sufficient number of efficient plants were maintained to render prompt and effective aid to vessels in distress.

Quebec Salvage and Wrecking Co., Ltd., Montreal (operating under a contract in force during the season of navigation of the year 1944) was paid \$30,000.

Pacific Salvage Co., Ltd., Victoria (operating under a ten-year contract effective July 2, 1935) was paid \$15,000.

Vote 377 Grants of \$200 each to the Royal Arthur Sailors' Institutes at Port Arthur, Kingston and Toronto, which provide for medical assistance to and hospitalization for distressed seamen on the Great Lakes.....	600 00
Expenditures.....	<u>600 00</u>

Vote 378 Miscellaneous Services relating to Navigation and Shipping, including grants towards schools of navigation at Queen's University, \$500, Vancouver, B.C., \$1,500, and provision to settle claims by the Board of Trade, London, England, for expenses incurred in respect of Canadian distressed seamen of British ships registered out of Canada (Revote \$60,000)

	Estimates	Allotments	Expenditures
Salaries.....	20,150 00	20,500 00	20,462 11
Cost of Living Bonus and Other Pay-list Items.....	1,996 00	2,396 00	2,295 63
Professional Services.....	7,700 00	5,450 00	3,179 38
Printing and Stationery.....	4,700 00	4,700 00	2,335 43
A Travelling Expenses.....	2,500 00	3,000 00	2,718 42
Telephones and Telegrams.....	700 00	700 00	685 17
Materials, Supplies and Equipment.....	400 00	400 00	
Relief of Distressed Seamen.....	3,500 00	4,500 00	4,392 59
B Removal of Obstructions.....	65,000 00	65,000 00	63,950 06
C Grants to Navigation Schools.....	2,000 00	2,000 00	2,000 00
Sundries.....	1,900 00	1,900 00	351 43
	<u>\$ 110,546 00</u>	<u>\$ 110,546 00</u>	<u>\$ 102,370 22</u>

As of March 31, 1945, there were 14 salaried employees being paid from this account. F. S. Slocombe was receiving a salary at an annual rate of \$2,700 exclusive of cost of living bonus on that date.

A Travelling expenses of \$300 or over were paid to: A. W. Hilton, \$976.64; R. F. Leslie, \$527.09; W. N. Morrison, \$437.95; S. V. Rodda, \$304.07.

B Suppliers receiving \$5,000 or more: Sincennes-McNaughton Line, Ltd., Montreal, \$61,500.

C Grants were paid as follows: Province of British Columbia, Department of Education, \$1,500; Queen's University, \$500.

The following is a comparative statement of expenditures by activities:

	1944-45	1943-44
Examination of Masters and Mates.....	20,998 80	20,172 83
Schools of Navigation.....	7,282 58	7,380 43
Relief of Distressed Seamen.....	4,392 59	3,737 08
Investigation into Wrecks.....	3,781 37	13,850 02
Registry of Shipping.....	1,964 82	2,183 18
Removal of Obstructions.....	63,950 06	1,703 70
	<u>\$ 102,370 22</u>	<u>\$ 49,027 24</u>

Vote 379 (and Vote 586, Supplementary Estimates) Steamship Inspection and the carrying out of the provisions of the conventions for the safety of life at sea and load lines

	Estimates	Allotments	Expenditures
Salaries.	189,930 00	179,930 00	158,583 08
Cost of Living Bonus and Other Pay-list Items.	4,720 00	14,720 00	13,720 13
Printing and Stationery.	3,700 00	3,700 00	2,114 97
Travelling Expenses.	33,020 00	32,020 00	27,582 92
Telephones and Telegrams.	5,500 00	6,500 00	6,296 38
Sundries.	1,200 00	1,200 00	924 69
	<u>\$ 238,070 00</u>	<u>\$ 238,070 00</u>	<u>\$ 209,222 17</u>

As of March 31, 1945, there were 69 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Date of separation is shown in parenthesis and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
*Allinson, R. J.	\$ 3,120 00	\$ 1,628 31	*McVey, C. C.	3,720 00	358 98
*Beaudoin, J. C.	3,720 00	666 99	*Moffatt, J. J.	3,540 00	1,754 10
*Beckett, S.	3,540 00	825 86	Moyle, M. J.	3,000 00	1,107 71
*Blyth, R. C.	4,140 00	771 08	*Munroe, M. F. T.	3,720 00	1,115 00
*Boomer, R. G.	3,180 00	983 05	*Murphy, L. M.	3,540 00	450 47
*Brydon, J.	3,540 00	1,305 32	*Paterson, D.	3,420 00	945 51
*Casey, L. H. L.	3,120 00	512 22	*Ramage, T. R.	3,240 00	1,328 56
*Coulson, J. W.	3,000 00	1,170 42	*Robertson, W. L.	3,000 00	1,356 32
*Craig, W. P.	3,540 00	1,503 58	*Ross, A. I.	3,840 00	451 38
*Cumyn, A.	3,420 00	561 55	Samson, J. A.	3,360 00	
Edmond, J. T. (Dec. 23)	3,360 00		*Sleigh, E. M.	3,540 00	
*Farmer, P. H.	3,420 00	1,274 70	Stephen, T. M.	3,420 00	311 40
*Farrow, A.	3,540 00	931 83	*Stephens, A. A.	3,300 00	
*Gagnon, P. G. L.	3,720 00	1,521 28	*Stewart, T.	2,520 00	
*Kay, J. H.	3,240 00	832 52	*Venables, A. K.	3,720 00	639 88
Lucas, H. L.	3,000 00		*Vigars, W. J.	3,540 00	
*Mantrop, B.	3,540 00		*Walker, E. D.	3,540 00	551 62
*McClelland, W. H.	3,420 00	1,515 74	*Willsher, F. A.	5,520 00	2,103 36
McKenzie, W. L.	3,420 00	949 19	*Young, A. A.	4,140 00	726 99

Vote 380 Marine Signal Service

	Estimates	Allotments	Expenditures
Salaries.	49,170 00	49,270 00	48,523 09
Cost of Living Bonus and Other Pay-list Items.	8,370 00	8,370 00	7,409 53
Repairs.	1,000 00	1,000 00	325 89
A Telegrams and Telephones.	31,200 00	31,100 00	23,604 18
Printing and Stationery.	1,050 00	750 00	659 59
Materials, Supplies and Equipment.	1,800 00	1,800 00	1,085 44
Sundries, including War Risk Insurance.	1,480 00	1,780 00	518 91
	<u>\$ 94,070 00</u>	<u>\$ 94,070 00</u>	<u>\$ 82,126 63</u>

As of March 31, 1945, there were 34 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: F. O'Dowd, \$3,000; T. Robillard, \$3,000.

A Suppliers receiving \$5,000 or more: Bell Telephone Company, \$12,717.79; Canadian National Railways, \$7,411.77.

The following is a comparative statement of expenditures by Services:

	1944-45	1943-44
River St. Lawrence Ship Channel.....	80,407 34	80,838 68
Radio East Coast.....	1,719 29	1,891 72
	<u>\$ 82,126 63</u>	<u>\$ 82,730 40</u>

Vote 381 River St. Lawrence Ship Channel—Contract Dredging in the St. Lawrence River and Montreal Harbour, including cost of administration—Capital

	Estimates	Allotments	Expenditures
Salaries and Wages.....	142,980 00	136,480 00	136,293 20
Cost of Living Bonus and Other Pay-list Items.....	24,800 00	24,800 00	17,598 79
Allowances—Board of Ships' Crews.....	27,800 00	34,300 00	29,340 36
A Contract Dredging.	848,600 00	848,600 00	843,600 01
B Fuel.	49,500 00	49,500 00	43,180 27
Materials, Supplies and Equipment.....	25,400 00	18,900 00	16,045 88
C Repairs to Plant and Equipment.....	41,300 00	51,300 00	43,719 37
D Sundries.	16,000 00	12,500 00	9,027 25
	<u>1,176,380 00</u>	<u>1,176,380 00</u>	<u>1,138,805 13</u>
Less amount chargeable to Administration and Operation.....	186,880 00	186,880 00	184,820 66
	<u>\$ 989,500 00</u>	<u>\$ 989,500 00</u>	<u>\$ 953,984 47</u>

As of March 31, 1945, there were 97 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates do not include cost of living bonus. Date of separation is shown in parenthesis: M. G. Boudreau, \$3,000; E. B. Cardin, \$3,600; H. W. Davy, \$4,020; F. S. Jones, \$5,400; P. L. Kuhring, \$4,160; H. L. Land, \$3,360; J. A. R. Ledoux, \$2,400 (Oct. 8); F. J. A. Old, \$3,120.

A Payments were made to Marine Industries Ltd., Sorel, Que.

B Imperial Oil Ltd., was paid \$9,020.02. The balance of the expenditure was, in the main, paid initially through the Department of Transport Stores Account.

C Contractors and suppliers receiving \$5,000 or more: Geo. T. Davie & Sons, Ltd., Lauzon, Que., \$5,963; Marine Industries Ltd., Sorel, Que., \$29,552.50.

D Travelling expenses of \$300 or over were paid to: E. B. Cardin, \$1,062.50; H. L. Land, \$389.70.

Vote 382 River St. Lawrence Ship Channel—Administration and Operation..... 186,880 00
Expenditures.....\$ 184,820 66

The expenditures were charged in the first instance to Vote 381 (under which the usual details are reported) and subsequently transferred as a charge against this vote.

Vote 587 (and Vote 461; Further Supplementary Estimates) Government Wharves—

To provide for payment to the Consolidated Revenue Fund of sums amounting to \$29,311.39 and \$2,318.65 applied from time to time since August 12, 1939, in account, respectively, with the Imperiale Fuels Limited, Port Stanley, Ontario, and Canadian Dredge and Dock Company, Limited, Toronto, Ontario, for improvement to Government wharf properties at Port Stanley and Barriefield, Ontario, under agreements whereby expenditures by these Companies were applied against rentals accruing to or to accrue to the Department of Transport.....

Expenditures.....\$ 31,630 04

This amount was credited to Ordinary Revenue—Services and Service Fees, Wharves and Piers.

RAILWAY SERVICE

Railway Grade Crossing Fund, Railway Act, c. 170, R.S. \$ 33,954 24

This amount covers expenditures, as authorized by the Board of Transport Commissioners for Canada, for the protection, safety and convenience of the public in respect of highway crossings of railways.

On March 31, 1944, the balance available for future expenditures under various statutory authorities and parliamentary appropriations was \$616,654.81. Payments of \$33,954.24 were made during the year and the balance at March 31, 1945, available for future expenditures was \$582,700.57.

Payments during the year were: Canadian National Railways, \$9,564.94; Canadian Pacific Railway Company, \$5,490.48; New York Central Railway, \$915.33; Province of Quebec, Department of Roads, \$17,600; Township of Scarboro, \$383.49.

Vote 383 Repairs and expenses in connection with the operation and maintenance of Official Railway Cars under the jurisdiction of the Department

	Estimates	Allotments	Expenditures
Salaries.	11,820 00	11,820 00	11,820 00
Cost of Living Bonus and Other Pay-list Items.	1,550 00	1,550 00	1,547 28
Repairs to Plant and Equipment.	20,000 00	22,765 00	22,762 51
Supplies.	2,000 00	1,715 00	1,695 36
War Risk Insurance.	455 00	210 00	193 94
Sundries.	4,000 00	1,765 00	1,736 28
	<u>\$ 39,825 00</u>	<u>\$ 39,825 00</u>	<u>\$ 39,755 37</u>

There are five official railway cars, two of which are for the use of the Governor General.

As of March 31, 1945, there were 7 salaried employees being paid from this account.

The Canadian National Railways was paid \$20,767.30 for repairs, supplies, etc.

Vote 384 Hudson Bay Railway—Construction and Improvements—Capital. 19,000 00
Expenditures. \$ 6,457 60

The expenditures cover payments on capital works carried out by the operating company, the Canadian National Railways.

Vote 385 (and Vote 462, Further Supplementary Estimates) Hudson Bay Railway—To provide for the difference between the expenditures for operation and maintenance, and revenue accruing from operation during the year ending March 31, 1945, not exceeding 575,000 00
Expenditures. \$ 564,940 02

The Hudson Bay Railway is operated by the Canadian National Railways for the Department and the vote is provided to pay the current operating deficit. The operating expenditures for the fiscal year amounted to \$822,843.06 and the operating revenues totalled \$257,903.04 resulting in a deficit of \$564,940.02.

Vote 386 To provide for the construction of an Icebreaker—railway car—highway vehicle—passenger ferry vessel for the Prince Edward Island Car Ferry Service estimated to cost \$4,500,000. Amount required for 1944-45 (Revote \$2,300,000)—Capital. 2,400,000 00
Expenditures. \$ 623,181 32

P.C. 2640 of April 1, 1943, authorized the construction of an icebreaker—railway car—automobile—passenger ferry vessel for the Prince Edward Island Ferry Service to provide transportation facilities between the Island and the mainland.

As of March 31, 1945, there were 3 salaried employees being paid from this account. I. J. Tait was receiving a salary at an annual rate of \$6,600.

Contractors and suppliers receiving \$5,000 or more: German & Milne, Montreal, \$15,321.85; Marine Industries Ltd., Montreal, \$600,000.

Travelling expenses of \$300 or over were paid to: H. E. MacNeil, \$575.27; I. J. Tait, \$515.05.

Vote 387 (and Vote 463, Further Supplementary Estimates) Maritime Freight Rates Act—

To hereby authorize and provide for the payment from time to time during the fiscal year 1944-45 to the Canadian National Railway Company of the difference (estimated by the Canadian National Railway Company and certified by the Auditors of the said Company to the Minister of Transport as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (upon the same basis as set out in Section 9 of the said Act with respect to companies therein referred to) on all traffic moved during the calendar year 1944 under the tariffs approved on the Eastern Lines (as referred to in Section 2 of the said Act) of the Canadian National Railways..... 3,853,273 61

Expenditures.....\$3,853,273 61

Payments were made to the Canadian National Railways.

Vote 388 Maritime Freight Rates Act—Amount required to provide for payment from time to time during the fiscal year 1944-45 of the difference (estimated by the Board of Transport Commissioners for Canada and certified by the said Board to the Minister of Transport, as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (referred to in Section 9 of the said Act) on all traffic moved during the calendar year 1944 under the tariffs approved by the following companies: Canada and Gulf Terminal Railway; Canadian Pacific Railway, including: Fredericton and Grand Lake Coal and Railway Company, and New Brunswick Coal and Railway Company; Cumberland Railway and Coal Company; Dominion Atlantic Railway; Maritime Coal, Railway and Power Company; Sydney and Louisburg Railway; Temiscouata Railway Company..... 900,000 00

Expenditures.....\$ 879,935 66

Payments to companies, other than the Canadian National Railways, of the difference occurring on account of the application of the Maritime Freight Rates Act, c. 79, R.S., between the tariff tolls and the normal tolls on all traffic moved during the calendar year 1944 were made as follows: Canada and Gulf Terminal Railway, \$19,690.03; Canadian Pacific Railway Co., \$311,136.07; Cumberland Railway and Coal Co., \$30,191.92; Dominion Atlantic Railway Co., \$248,892.04; Maritime Coal, Railway and Power Co., Ltd., \$33,621.75; Sydney and Louisburg Railway Co., \$207,965.03; Temiscouata Railway Co., \$28,438.82.

GOVERNMENT EMPLOYEES' COMPENSATION

Vote 389 (and Vote 588, Supplementary Estimates) Administration of the Government Employees' Compensation Act

	Estimates	Allotments	Expenditures
Salaries.....	20,200 00	20,200 00	19,531 45
Cost of Living Bonus and Other Pay-list Items.....	4,209 00	4,209 00	3,873 02
Printing and Stationery.....	300 00	300 00	300 00
Travelling Expenses.....	2,500 00	2,500 00	838 34
Sundries.....	100 00	100 00	58 55
	<u>\$ 27,309 00</u>	<u>\$ 27,309 00</u>	<u>\$ 24,601 36</u>

As of March 31, 1945, there were 13 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employees in receipt of war duties supplements are indicated by asterisks: *A. S. Hunting, \$2,880; J. O. Lortie, \$2,400; *C. E. Stevens, \$3,720.

Payments of compensation respecting Government Employees—Government Employees' Compensation Act, c. 9, 1931.....\$ 658,293 04

This amount covers compensation, medical aid, etc., when employees of His Majesty are killed or suffer injuries in the performance of their duties.

The claims of employees eligible for compensation are dealt with and paid by the Provincial Workmen's Compensation Boards except in the Provinces of Prince Edward Island and Quebec. Claims arising in the Province of Prince Edward Island are adjusted through the Canadian National Railways, while those in the Province of Quebec are settled directly by the Department. Medical aid claims under \$25 in the Province of Ontario, when the accidents are of a minor nature and no compensation is paid to the injured employee, are paid directly by the Department. In the provinces where claims are paid by the Boards, the Dominion Government has advanced funds to meet such expenditures.

The following is a list of payments made and refunds received during the year:

Provincial Workmen's Compensation Boards of:	
Nova Scotia.	86,730 06
New Brunswick.	47,886 49
Ontario.	198,266 13
Manitoba.	42,451 09
Saskatchewan.	23,240 12
Alberta.	36,974 84
British Columbia.	97,566 79
	<hr/>
	533,115 52
Canadian National Railways with respect to employees in Prince Edward Island...	3,045 39
Claims paid direct by the Department with respect to employees in:	
Newfoundland.	8,847 22
Quebec.	226,894 96
Ontario.	6,730 39
	<hr/>
	242,472 57
Quebec Workmen's Compensation Commission.....	22,105 50
	<hr/>
	800,738 98
Less amounts received as refund of expenditures made on behalf of the following:	
National Harbours Board.....	43,982 97
Miscellaneous Refunds	
Department of Labour—Japanese Division.....	141 93
Department of Labour—War Emergency Training Program...	3,919 03
Department of Mines and Resources—	
Alternative Service Workers.....	1,434 91
British Columbia Forestry Service.....	4,430 58
Japanese Nationals in Work Camps.....	1,181 37
Department of National Defence—employees in Newfoundland	4,968 49
Department of Transport—employees in Newfoundland.....	1,322 24
United Kingdom Payments Office.....	66,050 34
	<hr/>
	83,448 89
Sundry Administrative Expenses.....	6,656 00
Miscellaneous.	8,358 08
	<hr/>
	142,445 94
	<hr/>
	\$ 658,293 04

Direct payments of \$1,000 or more to doctors, of which an amount of \$37,602.56 was charged to Employees' Compensation Clearing Account under Open Accounts further on herein, were as follows: F. Archambault, Montreal, \$1,069.12; L. Bergeron, Montreal, \$1,618.81; A. Bertrand, Montreal, \$1,132; C. Bisson, Montreal, \$1,588; P. Brodeur, Montreal, \$2,781; B. Charlebois, Montreal, \$2,577.50; A. Chartier, Montreal, \$28,506.75; R. Fontaine, Montreal, \$1,977.50; J. E. Fortier, Quebec, \$1,167.50; J. Halle, Quebec, \$1,202; C. E. Hebert, Montreal, \$1,312.78; A. Marin, Montreal, \$1,572.43; L. Morissette, Montreal, \$1,954; P. Panneton, Montreal, \$1,846.61; A. R. Potvin, Quebec, \$1,061; J. Rocheford, Three Rivers, Que., \$3,833; C. E. Ross, Montreal, \$2,940.

The following statement shows the status of the advances held by the various Boards.

Provincial Board of:	Balances held by Boards Apr. 1, 1944	Repayments during year	Bank Interest earned	Total	Less		Balances held by Boards Mar. 31, 1945
					Disbursements during the year	Interest deposited to the Credit of Receiver General	
Nova Scotia.....	27,620 84	86,730 06	.....	114,350 90	86,618 40	.....	27,732 50
New Brunswick.....	16,626 77	47,886 49	39 09	64,552 35	32,690 01	39 09	31,823 25
Ontario.....	18,219 30	198,266 13	.....	216,485 43	193,327 38	.....	23,158 05
Manitoba.....	19,111 78	42,451 09	66 08	61,628 95	37,266 37	66 08	24,296 50
Saskatchewan.....	1,881 31	23,240 12	41 12	25,162 55	20,439 65	41 12	4,681 78
Alberta.....	1,966 56	36,974 84	19 80	38,961 20	31,552 73	19 80	7,388 67
British Columbia.....	3,123 20	97,566 79	.....	100,689 99	96,480 17	.....	4,209 82
	\$ 88,549 76	\$ 533,115 52	\$ 166 09	\$ 621,831 37	\$ 498,374 71	\$ 166 09	\$ 123,290 57

PENSIONS AND OTHER BENEFITS

Vote 390 Compassionate allowance to recoup the Workmen's Compensation Board of British Columbia in continuation of a pension granted and to be paid by that Board up to the 31st March, 1945, in the sum of \$40 per month, to the widow of the late E. J. McCoskrie, who was formerly employed as Port Warden at Prince Rupert, B.C., and who was killed while in the performance of his duties.....	480 00
Expenditures.....	<u>\$ 480 00</u>

Vote 391 Amount required to pay pensions of \$300 each to former pilots: Alphonse Asselin, Joseph Pouliot, Raoul Lachance, Jules Asselin, Joseph Vezina, Arthur Paquet, Adelard Delisle, George Larochelle and Wilhelm Langlois from Dec. 1, 1943, to March 31, 1945.....	2,800 00
Expenditures.....	<u>\$ 2,506 45</u>

Under the terms of an Order in Council, dated December 5, 1906, retired pilots of the District of Quebec were paid pensions as follows: A. Asselin, \$300; J. Asselin, \$300; A. Delisle, \$300; R. Lachance, \$300; W. Langlois, \$379.03 (Dec. 27, 1943, to Mar. 31, 1945); G. Larochelle, \$300; A. Paquet, \$300; J. Pouliot, \$300, J. Vezina, \$27.42 (deceased May 3, 1944).

Vote 392 Railway Employees' Provident Fund—To supplement pension allowances under the provisions of the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum payment during the period January 1, 1944, to March 31, 1945, the sum of \$30 per month instead of \$20 as fixed by the said Act.....	22,000 00
Expenditures.....	<u>\$ 19,726 37</u>

Payments to increase the minimum monthly pension allowances from \$20 as fixed by the Act to \$30 per month for the period January 1 to December 31, 1944.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees—Civil Service Act, c. 22, R.S.....	<u>\$ 5,562 00</u>
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SPECIAL

RAILWAY SERVICE

Vote 393 To provide for the discharge of commitments incurred prior to March 31, 1944, under authority of Vote No. 392, Schedule 'A' to the Appropriation Act No. 5, 1943, respecting Highway Crossings of Railways—(Revote).....	\$ 6,300 00
Expenditures.....	<u>nil</u>

AIR SERVICE

(Control and supervision vested in the Minister of Munitions and Supply by Order in Council P.C. 3076 of 8th July, 1940)

Vote 394 Air Service Administration

	Estimates	Allotments	Expenditures
Salaries.....	9,600 00	9,600 00	8,024 14
Cost of Living Bonus and Other Pay-list Items.....	400 00	400 00	371 49
Sundries, including Printing and Stationery, Travelling Expenses, Telegrams and Telephones.....	1,250 00	1,250 00	479 63
	<u>\$ 11,250 00</u>	<u>\$ 11,250 00</u>	<u>\$ 8,875 26</u>

As of March 31, 1945, there were 3 salaried employees being paid from this account. J. A. Wilson was receiving a salary at an annual rate of \$6,600.

*Civil Aviation Division***Vote 395 (and Vote 590, Supplementary Estimates) Control of Civil Aviation, including the Administration of the Aeronautics Act and Regulations issued thereunder**

	Estimates	Allotments	Expenditures
Salaries.	127,560 00	127,560 00	120,809 18
Wages.		6,000 00	5,884 22
Cost of Living Bonus and Other Pay-list Items.	16,040 00	16,040 00	14,884 56
Materials, Supplies and Equipment.	50,000 00	50,000 00	32,211 86
Printing and Stationery.	5,000 00	5,000 00	4,715 54
A Travelling Expenses.	20,000 00	20,000 00	15,035 46
Telegrams and Telephones.	4,000 00	4,000 00	3,048 78
Legal Expenses.	200 00	200 00	
Overhaul, Operation and Maintenance of Aircraft and Mechanical Transport.	30,000 00	24,000 00	23,269 61
Sundries.	10 000 00	10,000 00	9,277 58
	<u>\$ 262,800 00</u>	<u>\$ 262,800 00</u>	<u>\$ 229,136 79</u>

As of March 31, 1945, there were 58 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employees in receipt of war duties supplements are indicated by asterisks: H. S. Alguire, \$2,580; *J. L. Blondeau, \$3,600; *F. W. Bone, \$3,300; *G. C. Bulger, \$3,300; F. W. Chandler, \$2,580; J. J. Currie, \$2,580; *S. Graham, \$5,160; R. C. Guest, \$3,900; D. T. Jackson, \$2,580; D. G. Joy, \$3,900; A. D. McLean, \$6,000; D. D. Murphy, \$3,900; D. W. Saunders, \$3,180; *K. F. Saunders, \$3,300; *T. M. Shields, \$4,140; J. L. Smith, \$4,440; T. G. M. Stephens, \$3,900; N. C. Terry, \$2,580; C. T. Travers, \$3,840; G. C. Upson, \$3,000; T. Vergette, \$3,000; A. H. Walker, \$2,460; G. E. Wallingford, \$3,480; K. E. Whyte, \$3,300.

A Travelling expenses of \$300 or over were paid to: H. S. Alguire, \$343.23; J. L. Blondeau, \$351.84; F. W. Bone, \$573.73; G. C. Bulger, \$1,305.05; H. J. Cashell, \$382.40; J. J. Currie, \$584.10; L. Desloges, \$304.04; L. J. Hamilton, \$573.64; D. T. Jackson, \$987; A. D. McLean, \$1,190.56 (including amounts paid from other accounts); D. D. Murphy, \$1,052.82; R. H. Pennock, \$575.18; K. F. Saunders, \$346.21; T. M. Shields, \$334.39; J. L. Tape, \$333.91; N. C. Terry, \$550.50; G. C. Upson, \$439.30; T. Vergette, \$404.85; A. H. Walker, \$768.10 (including amounts paid from other accounts); G. E. Wallingford, \$318.60.

Contractors and suppliers receiving \$5,000 or more: Imperial Oil Ltd., \$12,900.56; Lockheed Aircraft Corporation, Burbank, U.S.A., \$11,615.04; National Research Council, \$5,075.19; Trans-Canada Air Lines, \$9,440.11.

Vote 396 (and Vote 591, Supplementary Estimates) Airways and Airports—Construction and Improvements, including Lighting and Radio Facilities—(Revote \$674,400) Capital

	Estimates	Allotments	Expenditures
Salaries.	34,200 00	34,200 00	27,288 56
Cost of Living Bonus and Other Pay-list Items.	15,000 00	8,400 00	5,305 67
Lighting and Field Services—Construction and Improvements.	1,188,650 00	1,195,250 00	840,394 07
Radio Aviation Service—Construction and Improvements.	1,181,400 00	1,181,400 00	707,140 33
	<u>\$2,419,250 00</u>	<u>\$2,419,250 00</u>	<u>\$1,580,128 63</u>

As of March 31, 1945, there were 14 salaried employees being paid from this account. H. J. Wells was receiving a salary at an annual rate of \$2,580 inclusive of war duties supplement but exclusive of cost of living bonus on that date.

Travelling expenses of \$300 or over were paid to: F. W. Allaire, \$622.16; J. R. Armstrong, \$670.29; D. Curry (included under Vote 398); F. L. Davis, \$422.28; D. A. Duff, \$698.48; C. Duncan, \$615.81; P. M. Eldridge, \$1,032.45; R. T. Fitchett, \$353.20; H. A. Garland (included under Vote 398); A. G. Gibson, \$406.97; F. D. Gifford, \$1,435.41; S. Graham, \$487.10; B. Henderson, \$474.87 (see also Vote 398); A. K. Herrington, \$1,892.78; I. F. Hiltz, \$479.28 (see also Vote 398); J. L. Kennedy, \$320.22; J. Lawson, \$905.55; J. G. Lewis, \$453.80; L. A. Long, \$1,013.74; A. D. McLean (included under Vote 395); F. W. Meredith, \$309.26; H. M. Murphy, \$321.83; E. H. Nelson, \$889.98; L. A. D. Oakley, \$1,345.10 (including amounts paid from other accounts); F. Richards, \$1,466.99 (including amounts paid from other accounts); H. E. Rogers, \$495.78; C. Smith, \$537.82; R. J. Stewart, \$604.59; W. G. Wastell (included under Vote 398); J. A. Wilson, \$470.90; J. R. Wright (included under Vote 397); W. E. Wright, \$589.41; S. O. Zimmerman (included under Vote 398).

Contractors and suppliers receiving \$5,000 or more: J. D. Adams, Paris, Ont., \$27,333.39; Automatic Electric (Canada) Ltd., Toronto, \$5,794.51; Bennett & White Construction Co., Ltd., \$32,890.22; British American Oil Co., Ltd., \$15,283.64; Canada Wire & Cable Co., Ltd., Toronto, \$11,987.07; Canadian Bridge Co., Ltd., Walkerville, Ont., \$85,918.98; Canadian Marconi Co., Ltd., \$87,701.65; Canadian Pacific Railway Co., \$6,870.18; Canadian Utilities Ltd., \$8,058.21; Columbia Bitulithic Ltd., Vancouver, \$33,771.68; Dexter Construction Co., Ltd., Fairville, N.B., \$35,644.88; Fred Dubeau, Kapuskasing, Ont., \$11,715.35; Flinkote Co. of Canada, Toronto, \$6,109.95; R. W. Gardiner, Slocan, B.C., \$6,298.30; General Supply Co. of Canada, Ltd., \$15,833.12; Imperial Oil Ltd., \$40,230.97; J. A. A. Leclair, Dupuis, Ltd., Montreal, \$16,507.66; A. T. Logan, Trenton, N.S., \$6,478.53; Macaw & MacDonald, Winnipeg, \$14,379.44; Marwell Construction Co., Ltd., Vancouver, \$20,675.18; McNamara Construction Co., Ltd., \$227,921.84; Mumford, Medland Ltd., Winnipeg, \$11,448; Municipal Spraying & Contracting Ltd., Halifax, \$19,892.58; Northern Electric Co., Ltd., \$17,417.09; R.C.A. Victor Co., Ltd., \$45,736.76; St. James-Winnipeg Airport Commission, \$7,706.95; Sicard Ltd., Montreal, \$40,992; Standard Clay Products Ltd., St. John's, Que., \$13,657.40; Sterling Construction Co., Windsor, \$33,536.34; Storms Contracting Co., Ltd., Toronto, \$58,936.89; Thode Bros. Ltd., Dundurn, Sask., \$17,505.93; Tomlinson Construction Co., Ltd., Toronto, \$12,474.63; W. C. Wells, Wilkie, Sask., \$20,667.38.

The following is a comparative statement of expenditures:

	1944-45	1943-44
Lighting and Field Services—		
Administration.	34,273 13	31,898 45
Districts:		
Moncton.	148,619 10	109,118 88
Montreal.	64,164 89	64,879 72
Kingston.	6,494 26	139,401 41
Hamilton.	376,121 70	174,612 19
Port Arthur.	108,277 76	83,936 22
Winnipeg.	23,846 15	51,904 55
Lethbridge.	40,787 01	44,359 00
Vancouver.	44,773 12	16,808 97
Post War Aviation Planning and Development.	25,631 18	
	872,988 30	716,919 39
Radio Aviation Services.	707,140 33	272,795 71
	<u>\$1,580,128 63</u>	<u>\$ 989,715 10</u>

Vote 397 (and Vote 592, Supplementary Estimates) Airways and Airports—Operation and Maintenance—Civil Aviation Services

	Estimates	Allotments	Expenditures
Salaries.	204,995 00	399,995 00*	374,365 06
Cost of Living Bonus and Other Pay-list Items.	73,795 00	73,795 00	64,414 86
Equipment and Supplies.	215,000 00	235,600 00	235,530 52
Printing and Stationery.	6,000 00	6,000 00	2,293 38
A Travelling Expenses.	25,000 00	25,000 00	24,725 97
Telegrams and Telephones.	9,000 00	10,500 00	10,349 16
Operation and Maintenance of Fields, Buildings and Equipment and Airways Aircraft.	328,000 00*		
Power.	40,000 00	40,000 00	34,855 93
Freight, Express and Cartage.	3,500 00	5,900 00	5,517 53
War Risk Insurance.	12,000 00	12,000 00	5,967 09
Overhaul and Maintenance of Departmental Aircraft.	35,000 00*		
Rentals.		4,500 00*	3,953 35
Maintenance of Plant Equipment and Airways Aircraft (Service Contracts).		139,000 00*	81,643 07
Sundries.	6,000 00	6,000 00	4,181 01
	<u>\$ 958,290 00</u>	<u>\$ 958,290 00</u>	<u>\$ 847,796 93</u>

* Revision of the Estimates items was authorized by T.273958B. of November 30, 1944.

As of March 31, 1945, there were 116 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
*Ainsworth, H.	\$ 4,240 00		*Hilchie, W. F.	3,300 00	
*Banghart, F. I.	3,300 00		*Hughes, F. T.	3,300 00	
Berridge, O.	2,400 00		*Hunter, J. D.	3,900 00	1,267 17
*Bogart, C. C.	3,300 00		*Irvine, W. H.	3,780 00	2,529 92†
*Charleson, J. C.	3,300 00	\$ 347 32	*Keating, C. E.	3,120 00	
*Clarke, E. G.	3,300 00	670 64	*Knight, L.	3,300 00	1,894 97
Crossley, R. J.	2,700 00	543 88	*Lawson, W. S.	4,200 00	658 64
*Dodds, R.	5,220 00		*Main, J. R. K.	4,080 00	
*Foley, S. S.	4,200 00	804 00	*McIntyre, D. A.	3,300 00	
*Folkins, J. C.	3,300 00	336 32	*Roberts, T. L. P.	3,000 00	
*Glenn, D. P.	3,300 00	494 75	*Robertson, J. R.	4,320 00	842 47
*Hicks, L. W.	2,580 00	520 47	*St. John, R. E.	3,300 00	369 30
*Hickson, E.	3,900 00	601 75	*Whittet, C. A.	2,580 00	

† Includes amount paid from War Allotment.

A The following employees, whose salary rates were under \$2,400 on that date or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: J. R. Allen, \$727.18; A. A. Haines, \$1,128.07; J. R. Legault, \$376.15; L. F. Podd, \$1,073.40; A. Russell, \$302.20; C. R. Smith, \$776.25; J. E. Smyth, \$312.55; W. H. D. Wilson, \$666.65; J. R. Wright, \$940.17 (including amount paid from Vote 396).

Suppliers receiving \$5,000 or more: Canadian Corps of Commissionaires, \$11,658.28; Coates Ltd., Kerrisdale, B.C., \$7,409.65; Collector of Customs, Ottawa, \$5,672.48; Dominion Government, Department of Finance, \$5,967.09, Department of National Defence—Air Services, \$9,007.99; Federal Aircraft Ltd., Montreal, \$46,170; Hydro-Quebec, \$34,667.54; Imperial Oil Ltd., \$31,661.37; Local Transport Reg'd., Montreal, \$7,632; Lockheed Aircraft Corp., Burbank, Cal., \$14,475.51; Noorduyn Aviation Ltd., Montreal, \$14,037.72; Northern Electric Co., Ltd., \$6,837.50; Sicard Ltd., Montreal, \$5,912; Spruce Falls Power & Paper Co., Ltd., Kapuskasing, Ont., \$7,626.44; Trans-Canada Air Lines, \$7,264.68; War Assets Corporation, \$26,801.91.

The following is a comparative statement of expenditures by Airport Districts:

	1944-45	1943-44
Headquarters Administration.	178,345 22	
Districts:		
Eastern.	280,882 48	230,570 76
Southern.	205,503 66	265,935 62
Central.	116,496 80	106,278 27
Western.	66,568 77	68,350 45
	<u>\$ 847,796 93</u>	<u>\$ 671,135 10</u>

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S. (Civil Aviation—Operation and Maintenance)\$ 3,098 93

Dame Clara Buteau et al were paid \$1,922.48 plus cost of action, fixed at \$1,176.45, covering expropriation of property for the purposes of the Montreal Airport (Dorval, Que.).

Vote 398 (and Vote 593, Supplementary Estimates) Airways and Airports—Operation and Maintenance—Radio Aviation Services

	Estimates	Allotments	Expenditures
Salaries.....	496,705 00	496,705 00	489,737 33
Cost of Living Bonus and Other Pay-list Items.....	96,577 00	96,577 00	93,122 42
Allowances.....	12,120 00	12,120 00	10,662 05
Printing and Stationery.....	7,200 00	7,200 00	6,029 36
A Travelling Expenses.....	34,078 00	34,078 00	29,526 24
Telegrams and Telephones and Remote Control.....	13,600 00	15,400 00	14,782 77
Materials, Supplies and Equipment.....	106,000 00	106,000 00	90,037 42
Light, Power and Water.....	36,000 00	37,500 00	37,084 62
Freight, Express and Cartage.....	6,400 00	6,400 00	5,771 60
Repairs to Buildings and Equipment.....	69,600 00	66,300 00	19,359 01
War Risk Insurance.....	3,230 00	3,230 00	1,605 19
Sundries.....	4,535 00	4,535 00	2,501 53
	<u>\$ 886,045 00</u>	<u>\$ 886,045 00</u>	<u>\$ 800,219 54</u>

As of March 31, 1945, there were 299 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employees in receipt of war duties supplements are indicated by asterisks: *J. Albulet, \$3,540; *J. P. Brooman, \$2,760; *P. M. Eldridge, \$2,460; *W. E. Fenn, \$3,540; *N. Hadley, \$2,460; *J. R. MacKay, \$2,760; *D. A. McDougall, \$2,700; *G. E. McDowell, \$3,120; *W. L. Nelson, \$2,880; *F. G. Nixon, \$3,540; *E. F. Porter, \$2,760; *W. J. Thomas, \$2,460; *H. E. Walsh, \$4,620; *W. S. Woodley, \$2,460.

A Travelling expenses of \$300 or over were paid to: *J. Albulet, \$2,229.20; O. L. Britney (included under War Allotment); W. B. Doubleday, \$440.66; W. E. Fenn, \$761.20; *H. A. Garland, \$1,934.39; H. H. Gloster, \$339.73; *N. Hadley, \$987.50; *P. Hammill, \$1,850.71; B. Henderson, \$1,376.73 (see also Vote 396); I. F. Hiltz, \$341.14 (see also Vote 396); G. E. L. Jeffrey, \$301.50; J. R. MacKay, \$1,498.06; A. G. MacLellan, \$610.80; D. A. McDougall, \$433.88; G. E. McDowell, \$1,128.55; W. E. F. Nagle, \$363.90; F. G. Nixon, \$574.59; K. Oliver, \$410.14; E. F. Smith, \$481.62; H. E. Walsh, \$391.63; *W. G. Wastell, \$2,059.69; *S. O. Zimmerman, \$2,316.72.

*Including travelling expenses paid from other accounts.

Suppliers receiving \$5,000 or more: Imperial Oil Ltd., \$5,653.73; R.C.A. Victor Co., Ltd., \$7,667.45; Trans-Canada Air Lines, \$10,092.69.

Vote 399 Airways and Airports—Operation and Maintenance—Meteorological Aviation Services

	Estimates	Allotments	Expenditures
Salaries and Wages.....	199,345 00	199,345 00	194,794 93
Cost of Living Bonus and Other Pay-list Items.....	66,480 00	66,480 00	65,025 25
Telegrams and Telephones.....	5,000 00	4,425 00	4,252 52
Printing and Stationery.....	15,000 00	15,000 00	14,765 21
A Travelling Expenses.....	5,000 00	5,500 00	5,320 82
Materials and Supplies.....	14,000 00	15,175 00	13,748 06
Freight, Express and Cartage.....	5,000 00	6,000 00	5,999 81
Teletype.....	162,100 00	160,000 00	156,859 24
Sundries.....	3,075 00	3,075 00	2,129 21
	<u>\$ 475,000 00</u>	<u>\$ 475,000 00</u>	<u>\$ 462,895 05</u>

As of March 31, 1945, there were 111 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employees in receipt of war duties supplements are indicated by asterisks.

Salary rate		Salary rate		Salary rate
*Anderson, E. A.....\$ 3,240 00		*How, T. G..... 3,720 00		*Rae, R. W..... 3,240 00
*Anderson, R. 3,720 00		*Johnson, O. 3,240 00		*Robertson, D. M..... 3,720 00
*Archibald, D. C. 4,020 00		*Kennedy, D. B. 3,720 00		*Robertson, G. W. 3,240 00
*Benum, F. W. 3,240 00		*Labelle, J. J. 3,240 00		*Ross, D. S. 3,240 00
*Cameron, H. 3,240 00		*Leaver, J. McG. 3,240 00		*Sabraw, J. H. 3,240 00
*Crocker, A. M. 3,240 00		*Mahaffy, F. J. 3,720 00		*Slater, D. F. A. 3,240 00
*Dahl, A. R. 2,760 00		*McCauley, A. R. 3,720 00		*Stapley, G. D. 2,760 00
*Day, D. C. 3,240 00		*McGeary, D. S. 3,240 00		*Strachan, D. 3,240 00
*Edwards, H. W. 3,240 00		*McIntyre, D. P. 3,240 00		*Tait, G. W. C. 3,240 00
*Grant, St. C. G. 3,240 00		*McLeod, K. T. 3,720 00		*Thompson, F. D. 3,240 00
*Green, W. J. 2,760 00		*Neamtan, S. M. 3,240 00		*Thompson, H. A. 3,240 00
*Halbert, H. W. 3,240 00		*Oretzki, M. J. 3,720 00		*Vanderburg, B. 3,240 00
*Henry, T. J. G. 3,240 00		*Patterson, F. H. 2,760 00		*Warkentin, C. C. 2,400 00
*Hewson, E. W. 3,720 00		*Penner, C. M. 3,240 00		*Wilson, H. P. 3,240 00
*Horstein, R. A. 3,720 00		*Perrie, D. W. 2,760 00		*Wingfield, J. M. 2,760 00
		*Pincock, G. L. 3,720 00		

A D. C. Archibald was paid travelling expenses of \$971.02 from other accounts.

The following employees whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: E. M. Churcher, \$415.73; F. D. Cox, \$365.42; E. B. Humphrey, \$506.04; J. R. Norgrove, \$322.68; D. Wright, \$1,196.11 (including amount paid from Vote 401).

The Canadian National Railways received \$67,621.30 and the Canadian Pacific Railway Co., \$87,072.69, for teletype and other services.

Vote 400 Grants for advanced aeronautical instruction and to Aeroplane Clubs, including grant of \$5,000 to the Canadian Flying Clubs Association.....	8,000 00
Expenditures.....\$	5,050 00

Payments were made to: University of Alberta, \$500; Brant-Norfolk Flying Club, \$100; Calgary Flying Club, \$100; Canadian Flying Club Association, \$3,750 (payment for fourth quarter not yet made); Kingston Flying Club, \$100; Ottawa Flying Club, \$200; Regina Flying Club, \$200; Toronto Flying Club, \$100.

Vote 589 Air Transport Board, Salaries and Office Expenses.....	50,000 00
Expenditures.....\$	26,229 85

This vote was provided to pay the salaries and expenses of the Air Transport Board, established by Chapter 28 of the Statutes of 1944—"An Act to amend the Aeronautics Act". The duties of the Board are to act in an advisory capacity to the Minister on matters connected with civil aviation, and to perform the functions of a licensing and regulatory body in respect of commercial air services.

A distribution of expenditures follows: salaries, \$20,273.08; travelling expenses, \$2,219.90; printing, stationery and equipment, \$3,568.21; telephone, telegraph and postage, \$62.98; sundries, \$105.68.

As of March 31, 1945, there were 16 salaried employees being paid from this account. A list of those receiving salaries at annual rates of \$2,400 or over on that date follows: A. Ferrier, \$8,000; J. J. Green, \$5,100; R. A. C. Henry, \$6,000 (one-half of annual salary of \$12,000, as authorized by P.C. 6974, September 6, 1944, and P.C. 2659 of April 16, 1945, for part-time work); W. T. Patterson, \$4,800; J. P. R. Vachon, \$8,000.

Travelling expenses of \$300 or over were paid to: A. Ferrier, \$764.13; J. P. R. Vachon, \$329.85; D. Wynne, \$411.45.

Meteorological Division

Vote 401 Meteorological Service

	Estimates	Allotments	Expenditures
Salaries and Wages.....	206,292 00	206,292 00	196,526 18
Cost of Living Bonus and Other Pay-list Items.....	27,720 00	27,720 00	22,839 39
Weather Observer Contracts.....	11,965 00	12,465 00	12,439 25
Telegrams, Telephones and Teletype.....	87,000 00	85,500 00	76,650 94
Printing and Stationery.....	25,000 00	25,000 00	20,905 57
A Travelling Expenses.	5,000 00	5,000 00	4,985 34
Materials and Supplies.....	15,000 00	15,000 00	12,888 91
Upper Air Observations.....	12,000 00	12,000 00	6,290 92
War Risk Insurance.....	300 00	300 00	131 28
Sundries.	9,723 00	10,723 00	9,819 40
	<u>\$ 400,000 00</u>	<u>\$ 400,000 00</u>	<u>\$ 363,477 18</u>

As of March 31, 1945, there were 497 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Date of separation is shown in parenthesis and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
*Boughner, C. C.....	\$ 3,240 00		*Noble, J. R. H.....	3,720 00	
Chilcott, E. B.....	2,880 00		O'Donnell, F. A.....	4,020 00	
Ohisholm, A. F.....	3,240 00		*Patterson, J.	6,000 00	985 89
*Condie, A. G.....	2,460 00		*Reid, W. M. (Sept. 1)....	2,460 00	
Connor, A. J.....	4,020 00	\$ 833 70	Ricketts, G. P.....	2,700 00	
Fox, K. B.....	2,880 00		*Shannon, R. S.....	2,760 00	
*Gill, G. C.....	3,000 00		*Thomson, A.	4,920 00	475 78
*Jacobsen, R. C.....	3,720 00		Thorn, W. A.....	3,180 00	
*McClelland, D. E.....	3,240 00		Troop, H. P.....	2,880 00	
*Middleton, W. E. K.....	3,720 00	699 75	*Turnbull, W. E.....	3,720 00	
*Millar, F. G.....	3,000 00		Upton, F.	2,400 00	
*Murden, W. D.....	2,760 00		*Wiacek, T. L.....	3,480 00	
*Mushkat, C. M.....	3,240 00				

A Travelling expenses of \$300 or over paid to D. C. Archibald and D. Wright are included in the amounts shown under Vote 399.

Suppliers receiving \$5,000 or more: Canadian National Railways, \$43,021.32; Canadian Pacific Railway Co., \$16,752.98.

Vote 402 Grant to Kingston Observatory.....	500 00
Expenditures.....	<u>\$ 500 00</u>

This amount was paid as an annual grant to Kingston Observatory at Queen's University for scientific investigations.

Radio Division

Vote 403 (and Vote 594, Supplementary Estimates) Administration of the Radiotelegraph Act and Regulations

	Estimates	Allotments	Expenditures
Salaries.	100,360 00	98,260 00	95,091 05
Cost of Living Bonus and Other Pay-list Items.....	16,050 00	16,050 00	12,994 86
A Travelling Expenses.	13,575 00	13,575 00	13,415 95
Printing and Stationery.....	7,000 00	3,500 00	3,473 90
Materials and Supplies.....	2,700 00	2,200 00	768 43
Telegrams and Telephones.....	1,000 00	1,100 00	926 51
B Sundries, including War Risk Insurance.....	9,070 00	15,070 00	12,726 64
	<u>\$ 149,755 00</u>	<u>\$ 149,755 00</u>	<u>\$ 139,397 34</u>

As of March 31, 1945, there were 48 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employees in receipt of war duties supplements are indicated by asterisks: *C. J. Acton, \$3,000; *J. W. L. Bain, \$4,620; *E. G. Bennett, \$4,140; *G. C. W. Browne, \$4,500; *W. A. Caton, \$3,360; *L. E. Coffee, \$2,760; *W. E. Connelly, \$3,540; *H. M. Cox, \$2,460; *E. Davey, \$2,880; *A. N. Fraser, \$4,620; *R. S. McWatters, \$2,460; *H. R. Newcombe, \$2,460; *G. C. Pinhey, \$2,520; *H. C. Risteen, \$3,540; *W. A. Rush, \$6,000; *W. B. Smith, \$3,360; P. G. Valois, \$3,480.

A Travelling expenses of \$300 or over were paid to: J. Craven, \$397.98; B. F. Empey, \$391.48; H. E. Fisher (included under Vote 405); J. A. Gervais, \$347.47; R. G. Gooding, \$524.28; B. Irvine, \$447.33; J. E. Kitchin, \$313.40; E. Leslie, \$467.36; S. A. McLean, \$680.19; G. K. Melvin, \$511.63; J. L. Messier, \$596.73; J. C. Stephen, \$325.40; W. J. Stranding, \$346.20.

B Includes payment of \$6,307.02 made to the Inter-American Radio Office, Havana, Cuba, being Canada's share of the expenses of the office.

Vote 404 (and Vote 595, Supplementary Estimates) Radio Direction Finding Stations, Radio Beacons and Radiotelegraph Stations, operation and maintenance

	Estimates	Allotments	Expenditures
Salaries.	310,840 00	296,040 00	291,335 25
Overtime.	4,500 00	2,500 00	1,746 02
Allowances.	22,290 00	29,090 00	29,060 88
Cost of Living Bonus and Other Pay-list Items.	56,025 00	47,025 00	46,495 99
A Materials and Supplies.	80,000 00	110,000 00	106,945 92
Printing and Stationery.	4,500 00	3,000 00	2,901 51
B Travelling Expenses.	15,000 00	16,000 00	15,842 60
Telegrams and Telephones.	6,000 00	6,000 00	5,603 59
C Repairs to Buildings and Equipment.	32,000 00	19,000 00	16,469 15
Freight, Express and Cartage.	10,000 00	12,500 00	11,833 18
D Contracts.	178,800 00	178,800 00	162,051 35
War Risk Insurance.	2,090 00	1,090 00	1,039 48
Sundries.	8,500 00	9,500 00	8,710 10
	<u>\$ 730,545 00</u>	<u>\$ 730,545 00</u>	<u>\$ 700,035 02</u>

As of March 31, 1945, there were 146 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employees in receipt of war duties supplements are indicated by asterisks: *J. H. T. Arial, \$3,420; *W. J. Bowerman, \$3,640; *H. H. Brannen, \$2,760; *J. M. Colton, \$3,480; *S. J. Ellis, \$3,480; G. Gilbert, \$2,580; *A. L. Gray, \$2,880; *J. E. Harker, \$2,880; *G. F. Harris, \$3,000; *E. D. Hayman, \$3,420; W. Howard, \$2,880; T. L. Hughes, \$2,520; *H. H. McLean, \$2,460; *W. J. Moore, \$2,880; *G. W. Robertson, \$2,880; *T. G. Shinn, \$2,640; *L. W. Stephenson, \$3,120; *A. Sutherland, \$4,140; *H. A. Vaughan, \$2,400; *J. A. Yearwood, \$2,880.

B Travelling expenses of \$300 or over were paid to: W. J. Bowerman, \$364.60; L. B. Crow, \$412.47; G. F. Harris, \$459.25; C. R. Lake, \$693.71; H. H. McLean, \$499.50; J. A. McLean, \$781.96; E. H. O'Hara, \$487.62; H. L. Ormiston, \$402.68; B. A. Restall, \$314.84; C. A. Smith, \$337.57; C. S. Taylor, \$956.09.

A C The greater part of materials and supplies was purchased through the Department of Transport Stores Account. Of the direct payments, suppliers receiving \$5,000 or more: National Grocers Co., Ltd., \$5,318.61; Northern Transportation Co., Ltd., Edmonton, \$5,352.33.

D The Canadian Marconi Company operates certain departmental East Coast and Great Lakes radio stations. Under terms of the agreement, the Department reimburses the Company for direct operating expenses, plus an additional 27½ per cent to cover overhead expenses, plus 10 per cent for profit. The amount of revenue accruing to the Company at such stations, from traffic or any other source, is to be deducted from the amount payable to the Company. Final settlement for the fiscal year 1944-45 could not be effected by the time the books of the Dominion were closed for the fiscal year. When the adjustment is made in 1945-46, the amount collected by the Company will be credited to the Revenues of the Department. The total payments to the Company during the fiscal year amounted to \$159,901.35, consisting of \$152,352.70 on account of current year's costs and \$7,548.65 adjustment due on 1943-44 costs.

The following is a statement showing the details of the direct operating costs (not including cost of living bonus or percentage for overhead and profit), for 1944-45, of departmental East Coast and Great Lakes radio stations operated by the Canadian Marconi Company:

Stations	Salaries		Living Allowances		Travelling Expenses		Light and Power		Coal		Telephone		Repairs and Renewals		Miscellaneous		Total	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Montreal Division—																		
General.....																	337 51	337 51
Fame Point.....	5,378	55	1,268	73	218	69			279	54			350	16	384	29	7,879	96
Father Point.....	7,391	38	1,925	16	55	12	269	03	218	24	62	60	546	27	307	95	10,775	75
Quebec.....	7,713	21	1,916	13			208	74	181	70	276	26	640	95	259	90	11,196	89
St. Michel.....	5,071	31	1,334	19			109	78	53	96	141	87	464	50	184	00	7,359	61
Maritime Division—																		
General.....	7,097	16	1,920	00					285	21	12	61	916	89	6	38	10,982	86
Grindstone.....	7,404	22	1,917	42	9	75	172	49	92	40	82	40	569	07	750	99	10,642	81
North Sydney.....															395	06		
Newfoundland Division—																		
Point Amour.....	5,298	41	1,161	50	149	50			321	00			122	48	259	34	7,312	23
Great Lakes Division—																		
General.....	4,882	20	924	24	66	29	129	02			60	00	1,071	55	329	04	329	04
Kingston.....	5,220	91	1,116	81	12	81	177	44	47	40	43	60	750	63	76	73	7,210	03
Midland.....	4,966	59	1,338	06	38	80	190	33	42	25	46	10	373	86	158	83	7,528	43
Point Edward.....	4,899	65	1,110	45	49	05	383	06	236	00			835	70	135	48	7,131	47
Port Arthur.....	8,085	72	1,748	13	73	78	196	26	64	95			528	19	223	91	7,737	82
Port Burwell.....	5,106	64	1,453	67	85	90	264	22	51	00	21	08	631	60	204	34	10,922	45
Sault Ste. Marie.....	7,899	36	1,621	13	4	25	157	59	199	65	143	13	757	48	197	54	7,565	37
Toronto.....															342	95	11,125	54
Total.....	86,415	31	20,455	62	763	94	2,257	96	2,073	30	964	45	8,559	33	4,554	24	126,044	15

Vote 405 (and Vote 464, Further Supplementary Estimates) Suppression of Local Electrical Interferences

	Estimates	Allotments	Expenditures
Salaries.....	111,900 00	111,900 00	110,664 58
Cost of Living Bonus and Other Pay-list Items.....	18,315 00	18,315 00	17,994 76
Materials and Supplies.....	18,740 00	22,740 00	22,452 14
Printing and Stationery.....	3,000 00	2,000 00	1,228 05
A Travelling Expenses.....	11,000 00	9,000 00	8,009 09
Sundries, including War Risk Insurance.....	5,120 00	4,120 00	4,007 97
	<u>\$ 168,075 00</u>	<u>\$ 168,075 00</u>	<u>\$ 164,356 59</u>

As of March 31, 1945, there were 56 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Ainslie, R.....	\$ 2,880 00		*Lawton, A. T.....	3,120 00	
*Allen, W. G. D.....	2,460 00		*Linton, W. R.....	2,640 00	840 67
*Aveling, A.....	2,760 00		*McOrmond, V. B.....	2,880 00	350 24
Bunt, R. L.....	2,580 00		*Merriman, H. O.....	4,620 00	731 67
*Clinchy, A. R.....	2,460 00		*Messier, J. L.....	2,520 00	
*Craven, J.....	2,460 00		*Nason, H. R.....	2,640 00	
*Desroches, G. L.....	2,460 00		*Nolan, T. J.....	2,760 00	317 47
*Empey, B. F.....	2,460 00		Pottle, W. R.....	2,880 00	
*Fisher, H. E.....	2,460 00	\$ 679 97†	*Powley, A. C.....	2,460 00	335 00
*Gervais, J. A.....	2,460 00		*Sinclair, J. H.....	2,460 00	
*Gooding, R. G.....	2,460 00		*Stephen, J. C.....	2,460 00	
Gray, G.....	2,880 00		*Stunden, W. G.....	2,460 00	
Irvine, B.....	2,580 00		*Tee, H. D.....	2,760 00	

† Includes travelling expenses paid from other accounts.

A The following employees whose salary rates were under \$2,400 on that date or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: A. E. Axcell, \$460.55; A. H. Walker (included under Vote 395).

Vote 406 Issue of Radio Receiving Licences—(Transport Department only)

	Estimates	Allotments	Expenditures
Salaries.....	136,755 00	136,755 00	130,585 97
Cost of Living Bonus and Other Pay-list Items.....	22,135 00	22,135 00	21,970 92
Postage.....	6,000 00	6,000 00	4,859 92
Printing and Stationery.....	23,400 00	23,400 00	14,986 19
A Rental of Equipment.....	10,760 00	10,760 00	10,712 00
Sundries including War Risk Insurance.....	6,170 00	6,170 00	5,157 76
	<u>\$ 205,220 00</u>	<u>\$ 205,220 00</u>	<u>\$ 188,272 76</u>

The expenditures charged to this vote are part of the collection costs of Radio Licence Fees. They are applied against the amount available to the Canadian Broadcasting Corporation (see item D in the revenue section hereof).

As of March 31, 1945, there were 109 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus: B. A. Biron, \$3,720; C. F. Donaldson, \$2,400; W. A. Garland, \$3,000; V. W. Irish, \$3,000.

A Suppliers receiving \$5,000 or more: Remington Rand Ltd., Toronto, \$10,662.

GOVERNMENT-OWNED ENTERPRISES

NON-ACTIVE ACCOUNTS

National Harbours Board

Vote 407 Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures applicable to the calendar year 1944 on any or all of the following accounts:—

	Appropriations	Expenditures	Transferred
A Retirement of Maturing Debentures—			
Saint John.	47,500 00	47,500 00	
Three Rivers.	158,400 00	158,400 00	
B Reconstruction and Capital Expenditures—			
Generally—Unforeseen and Miscellaneous.	200,000 00	144,867 33	41,759 53*
	<u>\$ 405,900 00</u>	<u>\$ 250,767 33</u>	<u>\$ 41,759 53</u>

* Transferred to Loans and Investments, Active Accounts.

In accordance with Section 29 of the National Harbours Board Act, c. 42, 1936, certificates of indebtedness, bearing interest at 3½ per cent, were issued to the Government, to cover the above expenditures.

A Under the agreement of sale of the City of Saint John properties to the Saint John Harbour Commissioners as of August 1, 1927, the commissioners assumed full liability for City of Saint John bonds amounting to \$1,467,164.96 maturing at various dates from 1932 to 1954. The Dominion Government guaranteed these bonds as to principal and interest. During the year, bonds totalling \$47,500 matured and the amount was advanced by the Dominion Government. The principal of the unmatured bonds outstanding at the close of the harbour financial year, December 31, 1944, amounted to \$590,229.31. Similarly, debentures totalling \$158,400, issued on January 2, 1924, by Three Rivers Harbour Commissioners and maturing January 2, 1944, were redeemed during the year, this amount being advanced by the Dominion Government.

B Advances were made to the following harbours: Halifax, \$16,550.06; Saint John, \$28,317.27.

Canadian National (West Indies) Steamships, Limited

Vote 408 Advances to Canadian National (West Indies) Steamships, Limited, repayable on demand with interest at a rate to be fixed by the Governor in Council upon such terms and conditions as the Governor in Council may determine and to be applied in payment of capital expenditure in connection with vessels under the Company's control during the year ending December 31, 1944.	\$ 20,000 00
Expenditures.	nil

GOVERNMENT-OWNED ENTERPRISES

DEFICITS

Prince Edward Island Car Ferry and Terminals

Vote 409 (and Vote 467, Further Supplementary Estimates) Amount required to provide for the payment during the fiscal year 1944-45 to the Canadian National Railway Company (hereinafter called the National Company) upon applications approved by the Minister of Transport made from time to time by the National Company to the Minister of Finance and to be applied by the National Company in payment of the deficit (certified by the auditors of the National Company) in the operation of the Prince Edward Island Car Ferry and Terminals arising in the calendar year 1944.	773,383 66
Expenditures.	<u>\$ 773,383 66</u>

National Harbours Board

Vote 410 To provide for payment to National Harbours Board, of the amount hereinafter set forth, to be applied in payment of the deficit (exclusive of interest on Dominion Government Advances and depreciation on capital structures) arising in the calendar year 1944, in the operation of the Churchill Harbour.	87,538 00
Expenditures.	<u>\$ 58,907 04</u>

Vote 411 Advances to National Harbours Board with interest at a rate to be fixed by the Governor in Council for such period and upon such terms and conditions as the Governor in Council may determine, to be applied in payment of deficits resulting from the operations of the Jacques Cartier Bridge.....				413,765 00
Expenditures.....				\$ 275,000 00

Under authority of P.C. 9348 of December 19, 1944, a sum of \$275,000 was advanced for the payment of interest due May 1 and November 1, 1944, on the \$19,000,000 bond issue of the Harbour Commissioners of Montreal in respect of the Jacques Cartier Bridge which was guaranteed by His Majesty. It is directed in the Order in Council that the Minister of Finance shall take over coupons of a like face amount so that His Majesty may, in accordance with the provisions of sub-clause 9 of clause 55 of the Mortgage Deed of Trust securing the bond issues, become subrogated to all the rights to which the bond holders are entitled prior to payment by His Majesty under the guarantee.

WAR

War Allotments and Expenditures

See Page	Allotments 1944-45	Expenditures 1944-45	Total Expenditures to date
CURRENT			
Z-43 Departmental Administration.....	35,115 00	33,420 60	80,936 77
Z-43 Joint U.S.A.-Canada Defence—Acquisition of Properties.....	31,000 00	20,069 93	20,069 93
Z-43 Transport Controller's Office.....	359,000 00	322,782 04	930,985 22
DIRECTOR OF MERCHANT SEAMEN			
Z-43 Headquarters Administration.....	72,000 00	59,165 58	4,064,216 49*
Manning Pools and Nautical Schools—			
Z-44 Operation.....	1,645,515 00	1,501,327 70	
Z-44 Construction.....	10,161 20	10,161 20	
Z-45 London Office and Proposed Manning Pool at Liverpool, England.....	50,000 00	21,364 41	
Z-45 Welfare Facilities for Merchant Seamen.....	1,725 00	1,200 00	
AIR SERVICE			
Special Radio Interception and Monitoring Services, Weather Observation and Teletype Services—			
Z-45 Radio Service.....	2,253,140 00	2,171,726 73	5,668,134 46
Z-46 Meteorological Service.....	1,670,480 00	1,589,524 95	4,122,418 06
Civil Aviation Division—			
Z-47 Extra Airport Traffic Control Systems.....	536,450 00	464,464 55	1,366,813 95
Z-48 Operation and Maintenance of Airports—Municipal (Terminal) Airports.....	448,260 00	397,512 61	998,595 41
Z-48 Moncton to Newfoundland Airline.....	192,500 00	173,068 56	1,473,885 20
Z-48 Improvements to Municipal (Terminal) Airports.....	320,500 00	298,431 02	298,431 02
Z-49 Canadian Government Trans-Atlantic Air Service.....	400,000 00	362,161 71	562,161 71
Z-49 Improvement of the Torbay-St. John's Newfoundland Road.....	65,000 00	64,996 60	64,996 60
Z-49 Care and Maintenance of R.C.A.F. Airfields to be transferred to the Department of Transport.....	10,000 00	4,986 05	4,986 05
Z-49 Mackenzie River Route—Establishment of Engineering Representatives and Maintenance of Aircraft Landing Strips.....	410,500 00	313,179 82	313,179 82
Z-50 Transportation facilities for employees at Malton and Dorval Airports.....	30,000 00	28,652 22	28,652 22
Z-50 Goose Bay Airport—Additional facilities.....	67,000 00	67,000 00	67,000 00
Z-50 North Bay, Ont.—Hospital at airfield for personnel of R.A.F. Atlantic Transport Group.....	600 00	132 08	132.08
Z-50 Acquisition of certain permanent airfield installations built by the Government of the United States of America in Canada and Labrador.....	18,660,821 61	18,660,821 61	85,260,821 61
Z-50 Northeast Air Route, Mingan, Que.—Parking Apron—Grade and stabilize with crushed stone.....	8,047 50	8,047 50	8,047 50
Z-51 Northwest Staging Route—Additional Construction..	5,374,822 00	5,205,685 56	5,205,685 56
Z-51 To provide for the requirements of the Meteorological Service on the Mackenzie River Route.....	40,000 00	15,941 54	15,941 54
Z-51 †Montreal (Dorval) Airport—Additional facilities.....	1,142,000 00	929,876 47	1,591,533 40

See Page		Allotments 1944-45	Expenditures 1944-45	Total Expenditures to date
	CURRENT—Concluded			
	MARINE SERVICE			
Z-52	Marine Service Steamers including Icebreakers.....	200,000 00	190,208 49	798,373 22
	Marine Service Steamers including Icebreakers—			
Z-52	Reconditioning C.G.S. <i>Lady Grey</i>	300,000 00	271,151 02	486,151 02
Z-52	Repairs to <i>N.B. McLean</i>	59,100 00	59,100 00	59,100 00
Z-52	Reconditioning and transfer of Hopper Barge <i>Chesterfield</i>	79,600 00	75,198 51	114,376 45
Z-52	Aids to Navigation.....	58,500 00	58,040 11	311,697 64
Z-53	Nautical Services.....	55,855 00	51,058 98	165,468 17
Z-53	Compensation to Masters and Crews of Canadian Vessels for loss of personal effects.....	20,000 00	12,058 23	171,289 60
Z-53	Marine Service (General) Payment of War Bonus to crews of Departmental Vessels operating in War Zones within dangerous waters.....	105,000 00	103,209 08	139,105 52
Z-54	To provide for the purchase and installation of additional machinery, instruments and equipment for the use of L'Ecole d'Arts et Metiers de Rimouski.....	20,000 00	20,000 00	65,100 18
Z-54	Prescott, Ont.—Dominion Lighthouse Depot—Revolving Fund to provide working capital for production of Munitions of War.....	522,531 84	522,531 84	522,531 84
	RAILWAY SERVICE			
Z-55	Design, construction and operation of additional harbour and transportation facilities at the Port of Halifax...	28,425 00	28,424 11	2,835,702 18
Z-55	Contribution by the Government of Canada towards the reduction of freight rates on 150,000 gross tons of iron ore to be shipped from Steep Rock Mines to Duluth or other Minnesotan Ports.....	11,948 00	11,947 99	11,947 99
Z-55	Construction and equipment of accommodation for freight handlers at Saint John, N.B.....	12,312 70	12,312 70	84,549 73
Z-55	Installation of equipment on Merchant Ships (Degaus- sing).....	340,000 00	269,058 69	1,240,820 83
Z-56	Overhaul and repair of Canadian National (West Indies) Steamship <i>Connector</i>	260,470 21	260,470 21	260,470 21
	GOVERNMENT EMPLOYEES' COMPENSATION			
Z-56	Government Employees Compensation Act—Adminis- tration.....	79,730 00	67,839 68	67,839 68
	NATIONAL HARBOURS BOARD			
	Halifax—			
Z-56	Equipment and operation of Fire Tug <i>Rouille</i>	66,600 00	64,108 38	225,516 50
Z-56	Moorings for ships under repairs.....	250 00	233 27	228,250 71
Z-56	Additional unloading facilities at the Grain Elevator.....	11,000 00	10,058 85	188,071 41
Z-57	Special fire protection.....	112,200 00	102,788 92	205,200 50
Z-57	Reconstruction of Transit Shed 21.....	175,000 00	174,968 80	174,968 80
	Saint John—			
Z-57	Acquisition, alteration and assembly of heavy lift crane equipment.....	5,000 00	3,955 97	155,436 94
	Total Current.....	36,358,160 06	35,094,424 87	120,659,593 72
	†Non-Current Allotments.....			4,289,878 94
				124,949,472 66
	Less total Refunds to Previous Years' War Expen- ditures, Miscellaneous War Revenues and Sale of Surplus War Assets.....			2,988,565 72
	Total.....	\$36,358,160 06	\$35,094,424 87	\$121,960,906 94

* Of this amount, the sum of \$477,863.20 was expended by the Department of Munitions and Supply in previous fiscal years and represents the cost of construction of Seamen's Manning Pools at Halifax and Vancouver and St. Margarets Sea Training School at Hubbards, N.S.

† The details of these Allotments will be found in Public Accounts of previous years.

‡ Complete title is shown in the following details.

Allotment: Departmental Administration.....	35,115 00
Expenditures.....\$	33,420 60

This allotment was authorized to provide for expenditures in connection with the replacement of staff assigned to other services and additional staff required to perform increased duties imposed on the Department as a result of war activities. A distribution of expenditures follows: salaries, \$27,989.91; cost of living bonus and other pay-list items, \$5,430.69.

As of March 31, 1945, there were 31 salaried employees being paid from this account.

Allotment: Joint U.S.A.-Canada Defence—Acquisition of properties.....	31,000 00
Expenditures.....\$	20,069 93

P.C. 6998, September 7, 1943, authorized the Department of Transport to arrange for purchasing, leasing, or otherwise acquiring the properties required in Canada by the United States Government in connection with defence projects.

Suppliers receiving \$5,000 or more: City of Edmonton, \$10,769.13.

Allotment: Transport Controller's Office.....	359,000 00
Expenditures.....\$	322,782 04

P.C. 3677, November 15, 1939, as amended by P.C. 4487, June 9, 1942, authorized the appointment of a Transport Controller and such staff and organization at Ottawa and elsewhere in Canada as may be required for the purpose of maintaining supplies and services necessary to the effective prosecution of the war, in the matters of transportation by land, air or water and the control of the transport of persons and things. A distribution of expenditures follows: salaries, \$229,991.87; cost of living bonus and other pay-list items, \$20,592.90; materials, supplies and equipment, \$1,927.73; telegrams and telephones, \$34,582.04; travelling expenses, \$19,974.20; sundries, including printing and stationery, postage, etc., \$15,713.30.

As of March 31, 1945, there were 118 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employee in receipt of war duties supplement is indicated by an asterisk: *W. J. Balcom, \$3,500; D. C. Connor, \$3,900 (Mar. 1); D. L. Crawford, \$2,400; G. Dube, \$2,400; E. F. E. Kirchner, \$3,000; J. B. Stewart, \$2,400 (July 28); A. M. Wilden, \$2,640.

Certain officers employed in the Transport Controller's office are on loan from various companies. The companies pay their salaries and are reimbursed by the Government. The following payments to companies were made: Canada Steamship Lines Ltd., \$3,600; Canadian Banana Co., \$1,785; Canadian National Railways, \$30,651.37; Canadian National Steamships, \$9,002.01; Canadian Pacific Railway Co., \$11,438.08; Cunard White Star Ltd., \$25,483.95; Goodyear Tire & Rubber Co., Ltd., \$760.50; Thomas Meadows & Co., \$2,730; Newsprint Association, \$1,500; Sun Life Assurance Co., \$2,400.

The officers loaned by the companies include: R. L. Broderick, \$3,420; W. J. Cunningham, \$2,520; R. G. Johnston, \$2,460; B. S. Liberty, \$3,900; F. E. Lloyd, \$2,460; T. C. Lockwood, \$8,000; J. M. McDougall, \$8,700; E. E. McFall, \$2,820; W. K. McKee, \$2,700; R. Metcalfe, \$3,600; H. G. Neale, \$2,520; H. B. Percival, \$3,660; D. H. Potts, \$2,700; W. M. Scott, \$3,600; T. M. Stitt, \$2,520; T. M. Sweet, \$2,520.

Travelling expenses of \$300 or over were paid to: D. C. Connor, \$984.41; I. F. Corbeil, \$2,543.46; W. J. Cunningham, \$308.31; G. W. Detmold, \$3,070.48; F. Kirchner, \$1,790.50; W. Knightley (included under Vote 359); B. S. Liberty, \$638.87; F. E. Lloyd, \$1,833.57; T. C. Lockwood, \$903.98; W. K. McKee, \$398.45; R. Metcalfe, \$648.59; H. G. Neale, \$1,037.60; H. B. Percival, \$1,041.94; W. M. Scott, \$362.07.

Payments for telephone and telegraph services totalling \$5,000 or more: Bell Telephone Co., \$22,434.22; Canadian National Railways, \$10,350.74.

DIRECTOR OF MERCHANT SEAMEN

Allotment: Headquarters Administration.....	72,000 00
Expenditures.....\$	59,165 58

Under the provisions of P.C. 14/3550 of May 19, 1941, and P.C. 149/9130 of November 22, 1941, authority was granted for the construction, equipment, maintenance and operation of Seamen's Manning Pools, Training

Centres, Welfare Institutions and facilities, and for the extension of existing Nautical Schools. In the operating arrangements, it was provided that seamen and trainees would receive board and lodging accommodation, and pay at approved rates. Officers, seamen and trainees handled under this scheme are to hold themselves available for service on any ship controlled by the Allied Nations to which they may be assigned by the Director of Merchant Seamen.

Expenses for accommodation given in the Pools, incurred on behalf of other than Canadian merchant seamen, will be collected from the respective Governments or shipping interests concerned. The major items outstanding at the close of the fiscal year are transferred to the Open Account—Loans and Advances, British Ministry of War Transport.

P.C. 14/3550 of May 19, 1941, made provision for the appointment of a Director of Merchant Seamen to be charged with the administration and operation of Manning Pools, Training Schools and all attendant facilities, together with such regional directors and staff as required.

Manning Pools have been established at Montreal, Halifax, Vancouver and Saint John with a Reserve Pool at Sydney, N.S.

Instructional schools have also been established at Prescott, Ont., and at Hubbards, N.S.

An office has been established in London, England, primarily for the recruiting of United Kingdom Merchant Navy Officers to supply deficiencies in the Canadian Merchant Navy, and for the general care of Canadian Seamen landed in the United Kingdom.

A Canadian Pool has also been established at Liverpool, England.

A distribution of expenditures follows: salaries, \$39,094.16; cost of living bonus and other pay-list items, \$3,079.20; travelling expenses, \$5,657.74; sundries, \$11,334.48.

As of March 31, 1945, there were 17 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows: E. H. Cameron, \$5,000; J. MacCourt, \$3,780.

Cunard White Star Ltd. was reimbursed for the salaries of the following officers on loan to the Department: G. McGonigal, \$3,000; A. Randles, \$4,350 (one-half of salary of \$8,700).

Travelling expenses of \$300 or over were paid to: G. McGonigal, \$1,191.10; A. Randles, \$4,007.56.

Allotment: Manning Pools and Nautical Schools—Operation.....	1,645,515 00
Expenditures.....	<u>1,501,327 70</u>

A distribution of expenditures follows: Halifax, \$190,725.15; Sydney (Reserve Pool), \$1,654.97; Montreal, \$566,993.72; Vancouver, \$419,229.09; Saint John, \$146,707.79; Prescott Marine Engineering School, \$66,043.66; St. Margaret's Sea Training School, Hubbards, N.S., \$82,182.02; training course for wireless operators, \$11,895.13; war risk insurance, \$444.55; war service bonus, \$4,819.46; payments to sick or injured seamen, \$10,632.16.

As of March 31, 1945, there were 53 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates do not include cost of living bonus. Dates of separation are shown in parentheses: L. F. Fenton, \$2,700; W. T. Hand, \$3,300; B. E. Jackson, \$2,400 (Dec. 16); T. B. Jellicoe, \$4,200; G. L. C. Johnson, \$4,200; H. Lazarus, \$3,744; J. E. M. Matheson, \$3,600; G. L. Murray, \$3,000 (June 16); J. S. Rigby, \$3,359.16; A. Rothwell, \$3,600 (Feb. 5); C. Stewart, \$3,600; J. D. Whyte, \$4,200; T. P. Wilson, \$3,600.

Certain officers employed in Manning Pools and Nautical Schools are on loan from various companies. The companies pay their salaries and are reimbursed by the Government. The officers loaned by the companies include: V. Hughes, \$3,120; W. F. Taylor, \$3,120.

Travelling expenses of \$300 or over were paid to: L. F. Fenton, \$803.10; G. Sanders, \$859.48; W. C. Surtees, \$570.04; J. D. Whyte, \$567.83.

Suppliers receiving \$5,000 or more: R. S. Allen, Halifax, \$5,453.01; Borden Co., Ltd., Montreal, \$6,921.72; Burns & Co., Ltd., \$12,740.15; Canada Packers Co., Ltd., \$58,345.85; Canadian National Railways, \$77,172.41; Canadian Pacific Railway Co., \$126,353.01; Canadian Pacific Steamships Ltd., \$12,509.52; Cunard White Star Ltd., \$5,078.04; Morris Goldberg, Halifax, \$7,747.08; Imperial Tobacco Sales Co. of Canada Ltd., \$43,828.44; J. Matlin Ltd., Montreal, \$6,623.67; Prescott & Ogdensburg Ferry Co., Ltd., \$6,765.87; Swift Canadian Co., Ltd., \$9,200.47; Sylvia Court Hotel, Vancouver, \$5,666.95.

Recoverable expenditure on behalf of the British Ministry of War—Transport amounted to \$113,570.99 of which \$108,195.09 has been paid and credited to the allotment, leaving a balance of \$5,375.90 which was transferred at the close of the fiscal year to the relative Open Account under Loans and Advances.

Allotment: Manning Pools and Nautical Schools—Construction.....	10,161 20
Expenditures.....	<u>\$ 10,161 20</u>

The expenditure covers acquisition of land for the Halifax Manning Pool.

Payment was made to Wartime Housing Ltd.

Allotment: London Office and Proposed Manning Pool at Liverpool, England.....	50,000 00
Expenditures.....	\$ 21,364 41

A distribution of expenditures follows: salaries and wages, \$10,308.53; travelling expenses, \$820.19; transportation, \$6,513.15; sundries, \$3,722.54.

W. B. Coyle was receiving a salary at an annual rate of \$4,200 on March 31, 1945, and received travelling expenses of \$365.17.

Allotment: Welfare Facilities for Merchant Seamen.....	1,725 00
Expenditures.....	\$ 1,200 00

The expenditure covers a grant to the School of Navigation at Vancouver, B.C.

AIR SERVICE

Allotment: Special Radio Interception and Monitoring Services, Weather Observation and Teletype Services—Radio Service.....	2,253,140 00
Expenditures.....	\$2,171,726 73

This allotment is to provide for expenses of special radio service essential to the war effort. A distribution of expenditures follows: salaries, \$1,010,467.45; wages, \$69,642.95; allowances, \$83,612.67; cost of living bonus and other pay-list items, \$209,090.37; travelling expenses, \$61,316.64; telegrams and telephones, \$10,037.53; printing and stationery, \$6,182.81; contracts, \$94,093.18; materials and supplies, \$416,738.02; subsidization of radio operator students, \$55,214.62; sundries, \$155,330.44.

As of March 31, 1945, there were 637 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employees in receipt of war duties supplements are indicated by asterisks: *H. V. Allan, \$2,700; *F. L. Bentley, \$2,760; *O. L. Britney, \$2,760; *W. R. Butler, \$3,540; *C. G. C. Connolly, \$2,460; *W. C. Hopkins, \$2,700; *F. R. Hughes, \$2,640; *W. Sealey, \$2,460; *C. W. Thomas, \$2,880; *J. G. Wall, \$2,760; *H. J. Williamson, \$3,540; *T. C. Wylie, \$2,640.

Annual rates of special allowances paid to radio operators are as follows: officer in charge, \$60-\$480; isolation, \$48-\$600; living, \$360-\$1,500.

Travelling expenses of \$300 or over were paid to: J. Albulet (included under Vote 398); H. V. Allan, \$348.15; A. G. Argue, \$308.84; O. L. Britney, \$811.76 (including amount paid from Vote 398); E. J. Brown, \$1,277.69 (including amounts paid from other accounts); F. Burwell, \$550.83; W. R. Butler, \$806.26; J. T. Charron, \$563.20; G. C. Coffin, \$337.28; D. Curry (included under Vote 398); G. A. Davidson, \$413.58; G. Dickson, \$336; W. H. Doubleday, \$575; R. A. Dunlop, \$894.48; E. Fabbri, \$1,762.23; H. A. Garland (included under Vote 398); W. R. Godfrey, \$448.68; N. Hadley (included under Vote 398); R. A. Haggarty, \$631.19; K. C. Harris, \$378.90; O. E. Herrington, \$379.35; W. C. Hopkins, \$392.46; L. A. Long, \$539.90; N. McCrae, \$322.11; W. H. Moody, \$479.86; W. S. Neales, \$766.62; L. E. Nelson, \$413.03; L. A. D. Oakley (included under Vote 396); J. P. Perrin, \$403.49; W. H. Perry, \$423.87; F. Phillips, \$316; F. Richards (included under Vote 396); J. S. Saunders, \$490.86; A. T. Scott, \$532.25; T. G. Slinn, \$358.95; W. B. Smith, \$1,306.92; W. W. Smith, \$334.80; G. O. Taylor, \$653.56; C. W. Thomas, \$355.24; J. G. Wall, \$648.31; H. J. Williamson, \$865.70; F. S. Woodrow, \$426.96; S. O. Zimmerman (included under Vote 398).

The greater part of materials and stores was purchased through the Department of Transport Stores Account. Of the direct payments, suppliers receiving \$5,000 or more: Builders Sales Ltd., Ottawa, \$6,628.39; Burns & Co., Ltd., \$10,483.85; Canadian Bridge Co., Ltd., Walkerville, Ont., \$36,669.58; Canadian Marconi Co., Ltd., \$97,909.42; Canadian National Railways, \$10,825.53; Canadian Pacific Air Lines Ltd., \$82,886.54; Canadian Pacific Railway Co., \$7,946.07; H. H. Cooper, Ltd., Edmonton, \$7,454.48; Dictaphone Corporation Ltd., \$10,457.70; Dominion Government, Department of National Defence—Air Services, \$15,739.23; T. Eaton Co., Ltd., \$18,793.72; General Supply Co. of Canada Ltd., \$26,579.65; Hudson's Bay Co., \$7,315.64; Imperial Oil Ltd., \$12,965.50; Maritime Telegraph & Telephone Co., Ltd., \$5,352.57; J. H. McRae & Co., Ltd., Vancouver, \$7,257.90; National Grocers Co., Ltd., \$9,111.75; Ontario Hughes-Owens Co., Ltd., Ottawa, \$7,756.92; R.C.A. Victor Co., Ltd., \$9,891.01.

The amount paid to the Canadian Marconi Company includes \$48,316.15 in connection with the operation of the Glace Bay station under contract.

The cost of subsidizing radio operator students enrolled in recognized radio schools was as follows: Halifax Radio School, \$60.50; Saint John Radio School, \$810; Toronto Radio School, \$14,386.02; Winnipeg Radio School, \$15,191.17; Calgary Radio School, \$1,488.01; Vancouver Radio School, \$11,450.12; Victoria Radio School, \$11,828.80.

Allotment: Special Radio Interception and Monitoring Services, Weather Observation and Teletype Services—Meteorological Service.....		1,670,480 00
Expenditures.....		\$1,589,524 95

This allotment is to provide for expenses of meteorological services essential to the war effort. A distribution of expenditures follows: salaries, \$791,578.48; cost of living bonus and other pay-list items, \$240,749.32; allowances, \$25,142.43; telephones and telegraphs, \$46,233.08; travelling expenses, \$40,082.89; printing and stationery, \$21,187.52; materials, supplies and equipment, \$171,016.58; construction, \$21,761.55; teletype equipment, \$131,008.63; weather observer contracts, \$29,524.86; freight, express and cartage, \$58,396.82; sundries, \$12,842.79.

As of March 31, 1945, there were 531 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

The travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
*Allen, W. W.....	\$ 3,240 00		*Fleming, H. W. W.....	3,240 00	
*Allison, G. W.....	3,240 00		*Foster, L. B.....	2,760 00	
*Armstrong, G. R.....	2,760 00		*Fosvedt, T.....	2,760 00	
*Ayoub, R. G.....	2,760 00		*Fowler, J. R.....	2,760 00	
*Barks, E. A.....	3,240 00		*Fraser, W. W.....	2,760 00	
*Bayton, H. W.....	3,240 00		*Ganong, W. F.....	3,240 00	
*Beirnes, V. G.....	2,760 00		*Gauthier, T. E.....	2,760 00	
*Belhouse, H. C.....	3,240 00		*Gibb, A. A.....	3,240 00	
*Bindon, H. H.....	3,240 00		*Glenn, R. W.....	3,240 00	
*Boville, B. W.....	3,240 00		*Goodbrand, C. G.....	3,240 00	
*Bridgman, R. H.....	2,760 00		*Gordon, S. V. A.....	2,760 00	
*Brown, G. B.....	3,240 00		*Graham, R. C.....	3,240 00	
*Brun, P. R.....	3,240 00		*Greb, H. M.....	3,240 00	
*Buckler, S. J.....	3,240 00		Greening, J.....	2,400 00	
*Buckthought, K.....	3,240 00		*Griffith, J. E.....	3,240 00	
*Burgess, J. A.....	2,760 00		*Gutierrez, W. L.....	3,240 00	542 74
*Buscombe, W. F. M.....	3,240 00		*Gutzman, W. L.....	3,240 00	
*Calder, J.....	2,760 00		*Hamilton, E. J. A.....	2,760 00	
*Cameron, G. C.....	3,240 00		Hamilton, J. R.....	2,400 00	
Campbell, L. T.....	3,240 00		Harris, G. S.....	2,400 00	
*Chadburn, H. E.....	3,240 00		*Harry, K. F.....	3,240 00	
*Chapman, D. G.....	3,240 00		*Henderson, J.....	3,240 00	412 03
Chapman, G. M.....	2,400 00	\$ 535 50	Hignell, K. A.....	2,400 00	685 27
*Clarke, A. P. W.....	2,760 00		*Hillgartner, L. A.....	3,240 00	
*Clarke, G. W.....	2,760 00		*Hoddinott, W. A.....	2,760 00	
*Clodman, J.....	2,760 00		*Holland, J. D.....	3,240 00	
*Conn, R. H. D. (Mar. 3)...	2,760 00		Horowitz, I. M.....	2,400 00	
*Cooke, L. A.....	3,240 00		Howe, P. E.....	2,400 00	
*Courtney, J. L.....	2,400 00		*Hunter, H. I.....	2,760 00	
*Cross, C. M.....	3,240 00		*Huntley, D. N.....	2,760 00	
*Cudbird, B. S.....	2,760 00		*Hutchon, H. M.....	3,240 00	
*Currie, D. B.....	3,240 00		Ide, F. P.....	2,760 00	
*Cutler, G. E.....	2,760 00		Jacka, R. C.....	2,760 00	
Davis, S.....	2,400 00	427 26	*Jackson, A. W.....	3,240 00	
*Dewar, S. W.....	3,240 00		*Jackson, T. H. G.....	2,760 00	
*Dobson, J.....	3,240 00		*Jefferson, N. V.....	3,240 00	
*Dodds, R. R.....	3,240 00		*Jenkins, M.....	2,760 00	
*Doucet, W. F.....	2,760 00		*Johns, P.....	3,240 00	
*Douglas, R. H.....	3,240 00		*Johnston, E. A.....	3,240 00	374 12
*Ducklow, A. J.....	2,760 00		*Judd, W. W.....	2,760 00	
*Edwards, A. P.....	2,760 00		*Keenlyside, H. S.....	3,240 00	
*Ellis, D. W.....	2,760 00		*Kermode, E. J.....	2,760 00	
*Ellis, E. N.....	3,240 00		*Kerr, D. P.....	2,760 00	
*Ferris, J. A.....	2,760 00		*King, R.....	2,760 00	
*Filmer, A. J.....	2,760 00		*Knox, J. L.....	3,240 00	
*Filmer-Bennet, G. T.....	2,400 00		*Korven, K. M.....	2,760 00	
*Finlay, I. W.....	2,760 00		Kruger, J. E.....	2,400 00	
Finley, R. A.....	2,400 00		Lebel, J. E.....	2,400 00	302 32

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
*Legg, G. H.....	3,240 00		*Richards, T. L.....	3,240 00	
*Lenihan, J. A.....	3,240 00		Rogers, F. L.....	2,760 00	
*Lewis, E. E.....	2,760 00		Rubin, I.	2,400 00	
Longfield, H. R.....	2,400 00		*Rush, J. T.....	2,760 00	
*Longley, R. W.....	3,240 00		*Sampson, J. E.....	2,760 00	
*Lowe, A. B.....	3,240 00		*Shoichet, I.	3,240 00	
*MacHattie, L. B.....	3,240 00		*Skirrow, H. D.....	2,760 00	
*MacVicar, A. G.....	3,240 00		*Sly, W. K.....	2,760 00	
*Markham, W. E.....	3,240 00		*Smith, D. H.....	3,720 00	
*Mason, A. H.....	3,240 00		*Smith, R. W.....	2,760 00	
*Mather, T. E. S.....	2,760 00		*Smith, W. A.....	3,240 00	
McCabe, H. J.....	2,400 00		Smith, W. R.....	2,400 00	
*McCallum, J. A.....	2,760 00		Sobiski, J.	2,400 00	
*McCormick, D. G.....	2,760 00		*Solman, V. E. T.....	2,760 00	
*McDonald, D. J.....	2,760 00		*Spiers, J. M.....	2,760 00	
*McKerricher, D. A.....	2,760 00		*Sutherland, F. M. (Jan. 1).	3,240 00	
*McLean, R. V.....	2,760 00		*Sutherland, R. R.....	2,760 00	
*McMullen, D. N.....	3,240 00		*Swansburg, R. H.....	2,760 00	
*McTaggart-Cowan, P. D...	4,020 00	791 43	*Tapsell, J. E.....	2,760 00	
*McWilliams, R. W.....	2,760 00		*Thompson, C. E.....	3,240 00	
Miceli, A. M.....	2,400 00		*Thompson, C. M.....	2,760 00	
Miller, W. A.....	2,400 00		*Tibbles, L. G.....	3,240 00	
*Moorhouse, W. W.....	3,240 00		*Titus, R. L.....	3,240 00	
*Mulholland, J. M.....	2,760 00		*Tyner, R. V.....	3,240 00	
*Mumford, L. R.....	3,240 00		*Van Sickle, O. K.....	2,760 00	
*Munn, R. E.....	3,240 00		*Walker, E. R.....	2,760 00	
*Muttitt, G. H.....	2,760 00		*Walliser, B. J.....	2,760 00	
*Mutton, C. A.....	2,760 00		Wellington, W. G.....	2,400 00	
*O'Brien, R. A.....	2,760 00		Whidden, G. W.....	2,400 00	
*Pattison, R. F.....	2,760 00		*Wilkinson, J. B.....	2,760 00	403 65
*Poole, R. V.....	2,760 00		*Wolverton, N. E.....	2,760 00	
*Potter, J. G.....	3,240 00		*Wright, A. B.....	3,240 00	
*Power, B. A.....	3,240 00		Wright, G. A.....	2,400 00	
*Quigley, J. M.....	2,760 00		*Wright, J. B.....	3,240 00	

Meteorologists and other employees located at isolated points in the northern parts of the Dominion and in Labrador and Newfoundland are provided with subsistence and quarters, or cash at rates varying from \$20 to \$125 per month in lieu thereof.

The following employees, whose salary rates were under \$2,400 on that date, or whose salaries were paid from other accounts, received travelling expenses of \$300 or over: D. C. Archibald (included under Vote 399); E. J. Brown (included under previous War allotment); H. C. Christensen, \$751.33; H. W. Halbert, \$340.38; S. E. Haskins, \$761.42; J. H. Kucharczyshyn, \$386.05; H. Lacey, \$412.07; D. E. McClelland, \$350.99; D. P. McIntyre, \$360.56; J. A. McPherson, \$1,169.79; R. W. Rae, \$584.96; R. M. Richards, \$579.85; L. J. Robiski, \$574.69; H. A. Thompson, \$341.50; W. G. Wastell (included under Vote 398).

The greater part of materials and supplies was purchased through the Department of Transport Stores Account. Of the direct payments, suppliers receiving \$5,000 or more: Alberta Government Telephones, \$8,683.28; Aluminum Co. of Canada Ltd., Montreal, \$5,280.01; Canadian National Railways, \$123,894.60; Canadian Pacific Air Lines Ltd., \$26,971.79; Canadian Pacific Railway Co., \$31,022.95; Dominion Government, Department of National Defence—Air Services, \$3,136.20, Department of Public Works, \$25,354.98; General Supply Co. of Canada, Ltd., \$5,968.49; Hudson's Bay Co., \$43,228.09; Kapuskasing Inn, Kapuskasing, Ont., \$5,289; Molded Latex Products Inc., Passaic, N.J., \$6,361.55; Government of Newfoundland, Department of National Resources, \$70,647.74; North American Telegraph Co., Montreal, \$2,903.42; Royal Air Force Transport Command, \$13,116.20; Sangamo Co., Ltd., Leaside, Ont., \$36,402.23; Stromberg Carlson Co. Ltd., Toronto, \$12,435.30.

Allotment: Civil Aviation Division—Extra Airport Traffic Control Systems.....	536,450 00
Expenditures.....	\$ 464,464 55

This allotment provides for the cost of operation of airway traffic control centres, airport control towers and interphone and teletype service to control and direct the movement of all aircraft at the various Terminal Airports in Canada. This service, which was inaugurated in 1939, has been greatly extended due to war conditions. A distribution of expenditures follows: salaries, \$179,785.42; wages, \$1,364.24; cost of living

bonus and other pay-list items, \$21,119.55; materials, supplies and equipment, \$7,571.24; printing and stationery, \$1,643.55; travelling expenses, \$12,308.51; telephones and telegrams, \$235,229.65; installation and revision of equipment, \$2,315.44; light and power, \$1,999.18; sundries, \$1,127.77.

As of March 31, 1945, there were 83 salaried employees being paid from this account. P. K. Casey was receiving a salary at an annual rate of \$2,460 inclusive of war duties supplement but exclusive of cost of living bonus on that date.

Travelling expenses of \$300 or over were paid to: A. Albulet, \$585.79; C. C. Bogart, \$1,226.66; I. G. Borrowman, \$1,120.22; C. M. Fockler, \$303.20; W. H. Irvine (included under Vote 397); W. H. Kellough, \$429.25; J. W. McClure, \$1,110.61; B. J. Page, \$320.10; C. R. Read, \$426.53; D. B. Robinson, \$1,002.82.

The greater part of materials and supplies was purchased through the Department of Transport Stores Account. Of the direct payments, suppliers receiving \$5,000 or more: Bell Telephone Co. of Canada, Ltd., \$14,446.97; Canadian National Railways, \$89,708.15; Canadian Pacific Railway Co., \$115,666.20; North American Telegraph Co., Montreal, \$5,199.87.

Allotment: Civil Aviation Division—Operation and Maintenance of Airports—Municipal	
(Terminal) Airports.....	448,260 00
Expenditures.....	\$ 397,512 61

This allotment provides for the cost of operation and maintenance of municipal (terminal) airports owned or leased by the Department of Transport for the duration of the war, which are being utilized by the Department of National Defence—Air Services, the United Kingdom and the United States for training and service operations. A distribution of expenditures follows: salaries—temporary, \$85,259.53; wages, \$102,665.20; cost of living bonus and other pay-list items, \$25,192.89; materials, supplies and equipment, \$123,116.16; printing and stationery, \$726.18; travelling expenses, \$3,536.42; repairs and operation by contract or agreement, \$7,179.13; light, water and power, \$19,831.25; sundries, \$30,005.85.

As of March 31, 1945, there were 55 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employees in receipt of war duties supplements are indicated by asterisks: *B. R. Allen, \$2,400; J. A. Bell, \$3,000; *G. C. W. Dingwall, \$3,000; *R. A. Joberty, \$2,400; W. Templeton, \$4,000.

B. R. Allen received travelling expenses of \$440.

Suppliers receiving \$5,000 or more: Bell Telephone Co. of Canada, Ltd., \$6,567.85; Buchan's Mining Co., Ltd., Buchans, Nfld., \$5,890.80; Canadian Corps of Commissionaires, \$18,194.22; Dominion Government, Department of National Defence—Air Services, \$13,316.12; Four Wheel Drive Auto Co., Ltd., Kitchener, Ont., \$10,518.10; Imperial Oil Ltd., \$8,566.67; International Harvester Co., Saint John, N.B., \$5,449.13; Sicard Ltd., Montreal, \$41,466.94; City of Vancouver, \$11,828.42.

Allotment: Civil Aviation Division—Moncton to Newfoundland Airline.....	192,500 00
Expenditures.....	\$ 173,068 56

This allotment provides for the cost of additional facilities in connection with the Moncton to Newfoundland airline. A distribution of expenditures follows: Buchans, Nfld., \$91,876.57; St. Andrews, Nfld., \$9,028.28; Sydney, N.S., \$307.75; Torbay, Nfld., \$71,855.96.

Travelling expenses of \$300 or over were paid to: D. MacDonald, \$313; W. F. McMullon, \$464.35; H. D. Skirrowe, \$302.48.

Contractors and suppliers receiving \$5,000 or more: Armstrong Bros. Construction, Perth, Ont., \$17,204.91; E. G. M. Cape & Co., Montreal, \$45,081.34; McNamara Construction Co., Ltd., \$53,478.

Allotment: Civil Aviation Division—Improvements to Municipal (Terminal) Airports.....	320,500 00
Expenditures.....	\$ 298,431 02

This allotment provides for the cost of additional facilities for municipal (terminal) airports operated and maintained by the Department of Transport for the duration of the war, which are being utilized by the Air Forces of Canada, the United Kingdom and the United States for training and service operations.

A distribution of expenditures follows: Montreal (Dorval) Airport, \$218,140.48; London Airport, \$260; Malton Airport, \$40,705.28; Winnipeg Airport, \$32,966.74; Vancouver Airport, \$6,358.52.

Travelling expenses of \$300 or over were paid to: J. F. Corish, \$975.53; W. R. C. Warren, \$980.25.

Contractors and suppliers receiving \$5,000 or more: Armstrong Bros. Construction, Brampton, Ont., \$39,210.79; Canadian Hoosier Engineering Co., Ltd., Montreal, \$8,396.18; Columbia Bitulithic Ltd., Vancouver, \$6,167.65; Dibblee Construction Co., Ltd., Ottawa, \$148,575.63; Lakeshore Construction Co., Pointe Claire, Que., \$8,343.25; Royal Air Force Transport Command, \$85,106.39; Tomlinson Construction Ltd., Toronto, \$26,436.60. Payments to contractors and suppliers include \$91,251.53 which was charged to the War Allotment—Construction of additional hangar space and other facilities for use of the R.A.F. Transport Command at Dorval Airport.

Allotment: Civil Aviation Division—Canadian Government Trans-Atlantic Air Service..... 400,000 00
Expenditures.....\$ 362,161 71

P.C. 5742, July 19, 1943, authorized the Minister of Munitions and Supply, exercising jurisdiction over the Air Services Branch of the Department of Transport, to organize, operate and maintain an air transport service to be known as the "Canadian Government Trans-Atlantic Air Service". This allotment was provided to reimburse the Trans-Canada Air Lines for the initial cost of organizing and operating an air transport service between Canada and the United Kingdom.

Payments were made to the Trans-Canada Air Lines.

Allotment: Civil Aviation Division—Improvement of the Torbay-St. John's, Newfoundland,
Road..... 65,000 00
Expenditures.....\$ 64,996 60

This allotment provides for the cost of improvements of the road between Torbay Air Base and St. John's, Newfoundland, as approved by the War Committee of the Cabinet on June 7, 1944.

Payment was made to the McNamara Construction Co., Ltd., Toronto.

Allotment: Civil Aviation Division—Care and Maintenance of R.C.A.F. Airfields to be
transferred to the Department of Transport..... 10,000 00
Expenditures.....\$ 4,986 05

Allotment: Civil Aviation Division—Mackenzie River Route—Establishment of engineering
representatives and maintenance of aircraft landing strips..... 410,500 00
Expenditures.....\$ 313,179 82

This allotment provides for the cost of establishment of Department of Transport Engineering Representatives on the landing strips of the Mackenzie River Route in order to maintain liaison with United States authorities and complete engineering surveys and for the maintenance of the aircraft landing strips.

A distribution of expenditures follows: salaries and wages, \$78,104.02; cost of living bonus and other pay-list items, \$6,783.13; travelling expenses, \$18,533.19; materials, supplies and equipment, \$172,975.25; freight, express and cartage, \$23,723.30; sundries, \$13,060.93.

As of March 31, 1945, there were 8 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates do not include cost of living bonus. Date of separation is shown in parenthesis: A. L. Blackberg, \$2,820; J. R. C. Davidson, \$2,820; E. J. Garrett, \$2,820; R. M. Gourlay, \$2,820 (Nov. 21); D. S. Johnson, \$2,400; G. Knutson, \$2,820; J. E. Philipps, \$2,820; L. M. Stevenson, \$2,820.

Travelling expenses of \$300 or over were paid to: A. L. Blackberg, \$329.66; J. R. C. Davidson, \$557.50; M. Forgaty, \$455.40; E. J. Garrett, \$322.50; R. M. Gourlay, \$696.81; P. Hammill (included under Vote 398); L. K. Hawkins, \$694.70; M. Hawkins, \$335.45; D. Howard, \$309.25; L. B. Jackman, \$572.15; A. R. Johnson, \$465.27; A. Maconnachie, \$635.37; H. T. Miard, \$974.64; T. O. Newman, \$310.15; P. J. Reiter, \$501; R. A. Rinkia, \$434.70; A. L. H. Somerville, \$1,495.91; L. M. Stevenson, \$631.03; J. F. Wilson, \$326.24.

Suppliers receiving \$5,000 or more: Burns & Co., Ltd., \$6,153.33; Canadian Pacific Air Lines Ltd., \$9,434.34; Dominion Government, Department of National Revenue, Ottawa, \$12,162.54; Hudson's Bay Co., \$10,887.39; Imperial Oil Ltd., \$43,931.45; Northern Transportation Co. Ltd., Edmonton, \$8,747.28; Union Tractor & Harvester Co., Ltd., Edmonton, \$7,868.82; United States Army, Finance Officer, Whitehorse, Y.T., \$62,243.18; Western Grocers Ltd., Edmonton, \$7,336.59.

Allotment: Civil Aviation Division—Transportation facilities for employees at Malton and Dorval Airports.....	30,000 00
Expenditures.....	\$ 28,652 22

P.C. 4702 of June 19, 1944, authorized the Department to make arrangements, of an interim nature, with established carriers for the transportation of employees stationed at Malton and Dorval Airports, due to the inadequacy and unsuitability of the regular existing commercial avenues of transport. The arrangements involve payments directly to the carriers concerned of the costs incurred.

Suppliers receiving \$5,000 or more: Gray Coach Lines Ltd., Toronto, \$12,352.50; Provincial Transport Co., Montreal, \$14,778.

Allotment: Civil Aviation Division—Goose Bay Airport—Additional Facilities.....	67,000 00
Expenditures.....	\$ 67,000 00

This allotment provides for the cost of additional facilities at Goose Bay Airport, Labrador, as requested by United States authorities.

Payment was made to McNamara Construction Co., Ltd., Toronto.

Allotment: Civil Aviation Division—North Bay, Ont.—Hospital at airfield for personnel of R.A.F. Atlantic Transport Group.....	600 00
Expenditures.....	\$ 132 08

P.C. 7269 of September 19, 1944, authorized the construction of a hospital and related facilities at the North Bay airfield for the accommodation of personnel of the R.A.F. Atlantic Transport Group.

The expenditure covers advertising for tenders.

Allotment: Civil Aviation Division—Acquisition of certain permanent airfield installations built by the Government of the United States of America in Canada and Labrador.....	18,660,821 61
Expenditures.....	\$18,660,821 61

P.C. 7818 of October 6, 1944, authorized a further payment of \$16,811,551 (U.S.) in settlement for the said facilities. Payment was made to the Treasurer of the United States.

Allotment: Civil Aviation Division—Northeast Air Route, Mingan, Que.—Parking Apron—Grade and stabilize with crushed stone.....	8,047 50
Expenditures.....	\$ 8,047 50

This allotment was provided to cover payment of the costs of improvements at Mingan Airfield carried out by the United States authorities, in accordance with the recommendation of the War Committee of the Cabinet that Canada would assume full financial responsibility for all works of a permanent nature constructed in Canada by the United States of America.

Allotment: Civil Aviation Division—Northwest Staging Route—Additional Construction....	5,374,822 00
Expenditures.....	<u>\$5,205,685 56</u>

This allotment provides for the cost of additional facilities at airfields along the Northwest Staging Route in view of a recommendation of the War Committee of the Cabinet that Canada would assume full financial responsibility for all works of a permanent nature constructed in Canada.

A distribution of expenditures follows: salaries and wages, \$162,460.05; cost of living bonus and other pay-list items, \$13,502.08; travelling expenses, \$72,588.94; materials, supplies and equipment, \$849,832.72; contracts, \$4,014,156.13; freight, express and cartage, \$32,590.42; sundries, \$60,555.22.

Travelling expenses of \$300 or over were paid to: E. R. Bartlett, \$351; K. Bloom, \$312; W. Brown, \$305.05; W. S. Brunel, \$603.35; H. G. Cough, \$409.95; J. L. Cowie, \$670.50; F. Cram, \$357.25; J. Crapelle, \$395.60; W. E. Crossley, \$309.82; F. J. Cutler, \$624.71; W. A. Donaldson, \$574.34; L. Gething, \$307.50; A. H. Greenlees, \$1,101.85; N. Hornsby, \$679.96; A. G. Howes, \$304.50; G. E. Howes, \$473.87; F. James, \$334; J. Kaiser, \$412.27; H. Keith, \$962.19; H. T. MacDonald, \$475.80; N. H. McClary, \$1,889.33; R. B. McDiarmid, \$407.89; J. G. Mill, \$614.25; A. J. Mooradian, \$346.60; W. A. Morris, \$341; J. J. Murphy, \$342.05; J. Peppin, \$345.50; V. Richter, \$344; W. B. Ronald, \$456.45; H. C. Simpson, \$524.70; J. A. Stephen, \$546.46; G. S. Tingey, \$377.25; H. L. Ward, \$318; H. J. Wells, \$697.10; B. H. Witherspoon, \$897.79; J. A. Whitlock, \$725.96.

Suppliers receiving \$5,000 or more: Automatic Electric (Canada) Ltd., Toronto, \$15,115.07; British American Oil Co., Ltd., \$53,133.94; Canada Cement Co., Ltd., \$508,053.38; Canada Wire & Cable Co., Ltd., Toronto, \$11,273.83; Canadian National Railways, \$6,435.65; Crown Paving Construction Co., Ltd., Edmonton, \$812,715.01; General Construction Co., Ltd., \$534,147.40; Imperial Oil Ltd., \$157,416.14; Master Builders Co., Ltd., Toronto, \$40,334.46; Milton Hersey Co., Ltd., Winnipeg, \$14,554.93; National Testing Laboratories Ltd., Winnipeg, \$32,672.49; Northern Alberta Railways Co., \$19,730.90; Tomlinson Construction Ltd., Toronto, \$937,207.83; Treasurer of United States of America, \$1,004,314.12; Western Construction & Lumber Co., Ltd., Edmonton, \$754,816.52.

Allotment: Civil Aviation Division—To provide for the requirements of the Meteorological Service on the Mackenzie River Route.....	40,000 00
Expenditures.....	<u>\$ 15,941 54</u>

This allotment provides for the expenses of the Meteorological Service on the Mackenzie River Route, in view of the abandonment of these airfields by the United States Government.

A distribution of expenditures follows: salaries and wages, \$9,425.01; cost of living bonus and other pay-list items, \$2,694.28; travelling expenses, \$1,986.22; sundries, \$1,836.03.

As of March 31, 1945, there was 1 salaried employee being paid from this account.

Allotment: Civil Aviation Division—Construction of additional hangar space and other facilities for use of the Royal Air Force Transport Command at Dorval Airport	1,142,000 00
Expenditures.....	<u>\$ 929,876 47</u>

This allotment provides for the cost of additional facilities at Montreal (Dorval) Airport for the R.A.F. Transport Command under authority of P.C. 37/4520 of June 14, 1944, P.C. 112/5000 of June 29, 1944, P.C. 5276 and 5277 of July 12, 1944.

Contractors and suppliers receiving \$5,000 or more: Byers & A.F. Construction Co., Ltd., Montreal, \$270,627.56; Canadian Hoosier Engineering Co., Ltd., Montreal, \$8,962.24; Canadian National Railways, \$14,515.94; Canadian Pacific Railway Co., \$5,440.71; Dibblee Construction Co., Ltd., Ottawa, \$311,503.96; Grinnel Co. of Canada, Montreal, \$7,994.25; J. A. A. Leclair-Dupuis Ltd., Montreal, \$31,560.26; Richards-Wileox Canadian Co., Ltd., London, Ont., \$35,240; Royal Air Force Transport Command, \$8,936.86; Richard & B. A. Ryan Ltd., Montreal, \$121,044.91.

Payments to contractors and suppliers totalling \$91,251.53 from the above allotment are included in the amounts shown under the War Allotment—Improvements to Municipal (Terminal) Airports.

MARINE SERVICE

Allotment: Marine Service Steamers including Icebreakers.....	200,000 00
Expenditures.....	\$ 190,208 49

This allotment provides for extra operating costs incurred by Marine Service Steamers in performing unusual, or an extension of usual duties such as (a) placing and maintaining war channel buoys, delivering supplies and other related work for the Department of National Defence, the Government of Newfoundland, the Government of the United States of America, salvage and civic authorities, and (b) the operation of certain ships throughout the year instead of during the season of navigation only. A distribution of expenditures follows: wages, \$41,633.97; cost of living bonus and other pay-list items, \$6,420.27; board, \$11,935.18; fuel, \$57,494.04; materials and supplies, \$36,674.86; repairs, \$32,948.92; miscellaneous and unforeseen, \$3,101.25.

The greater part of materials and supplies was purchased through the Department of Transport Stores Account. Of the direct payments, contractors and suppliers receiving \$5,000 or more: Halifax Shipyards Ltd., \$5,884.50; Saint John Dry Dock and Shipbuilding Co., Ltd., \$18,412.

Allotment: Marine Service Steamers, including Icebreakers—Reconditioning C.G.S.	
<i>Lady Grey</i>.....	300,000 00
Expenditures.....	\$ 271,151 02

This allotment provides for payment of the balance of accounts for the cost of reconditioning the C.G.S. *Lady Grey* in order that she may be used as an ocean-going salvage and general purpose vessel. The work was authorized by P.C. 5051 of June 30, 1944.

Payments were made to Canadian Vickers Ltd., Montreal.

Allotment: Marine Service Steamers including Icebreakers—Repairs to <i>N. B. McLean</i>.....	59,100 00
Expenditures.....	\$ 59,100 00

P.C. 2909 of April 22, 1944, authorized the payment of the costs of repairs of the damage caused to the C.G.S. *N. B. McLean* which grounded in uncharted waters while being used for war work.

Payments were made to: Davie Shipbuilding and Repairing Co., Ltd., Lauzon, Que.

Allotment: Marine Service Steamers, including Icebreakers—Reconditioning and transfer of Hopper Barge <i>Chesterfield</i>.....	79,600 00
Expenditures.....	\$ 75,198 51

P.C. 8590, November 9, 1943, as amended by P.C. 8179 of October 24, 1944, authorized the transfer of the Hopper Barge *Chesterfield* from the National Harbours Board to the Department of Transport in an effort to bolster the floating equipment of the Department of Transport which had been considerably reduced due to war exigencies. The allotment provides for the cost of reconditioning and the transfer of this vessel from Churchill, Man., to Quebec, Que.

Quebec Shipyards Ltd. was paid \$36,587.86.

Allotment: Aids to Navigation.....	58,500 00
Expenditures.....	\$ 58,040 11

This allotment provides for the cost of additional aids to navigation, war emergency control of lightstations, fog alarms and radio beacons and for unforeseen expenditures occasioned by war conditions. A distribution of expenditures follows: wages, \$21,712.61; cost of living bonus and other pay-list items, \$3,185.51; materials and supplies, \$33,141.99.

The greater part of materials and supplies was purchased through the Department of Transport Stores Account. Of the direct payments, Halifax Shipyards, Ltd., received \$3,023.69.

Allotment: Nautical Services	55,855 00
Expenditures	\$ 51,058 98

P.C. 2815, September 22, 1939, amended by P.C. 3785, November 22, 1939, authorized two Advisory Boards on charter hire of privately-owned vessels requisitioned for naval services. P.C. 103/4860, June 9, 1942, authorized the appointment of nautical advisors to the Department of Transport at various ports and places as required. Under the authority of P.C. 4251, December 20, 1939, the Ship Licensing Committee was established. This allotment provides for the cost of additional temporary staff and expenses occasioned by the activities of the above boards, advisors and committee. A distribution of expenditures follows: salaries, \$36,312.73; cost of living bonus and other pay-list items, \$5,051.58; travelling expenses, \$539.50; grants to Life Saving Service, \$150; repatriation of Canadian Merchant Seamen prisoners of war, \$420.78; sundries, \$8,584.39.

As of March 31, 1945, there were 19 salaried employees being paid from this account. G. A. Saunders was receiving a salary at an annual rate of \$2,400 inclusive of war duties supplement but exclusive of cost of living bonus on that date.

Allotment: Compensation to Masters and Crews of Canadian Vessels for loss of personal effects	20,000 00
Expenditures	\$ 12,058 23

P.C. 3358, November 10, 1939, as amended, makes provision for the payment of compensation to such masters and members of the crews of ships of Canadian registry or licence, who, as a result of enemy action or counter-action taken against the same, suffer the loss of their personal effects on board their respective vessels.

The following payments of \$100 or over were made:

Name	Amount	Name	Amount	Name	Amount
Bonner, J.	\$ 110 00	Jones, E. A.	150 00	Pope, B.	245 00
Buffet, J.	110 00	Kerr, D.	282 79	Robb, J. H.	185 20
Cassman, E.	110 00	Lacourse, E.	245 00	Robinson, E.	315 00
Christiansen, S.	110 00	Lamarre, L.	105 00	Rocque, O.	105 00
Cleveland, L. D.	105 00	La Saga, A.	110 00	Stafford, M. J.	170 40
Cowes, R. L.	245 00	Martell, C.	105 00	Stewart, D.	245 00
Cox, W. M.	210 00	Martell, J. R.	123 00	Troke, W.	105 05
Dine, P.	245 00	May, H.	245 00	Wallace, J.	245 00
Dorion, W. D.	100 00	McLaughlin, J.	175 00	Walsh, J.	245 00
Fraser, J. L.	175 00	Murray, J.	105 00	Williams, J.	175 00
Gorely, B. F.	300 00	Newitt, E. R.	250 00	Williams, W. C.	202 00
Hope, G.	121 55	Pantoff, A.	245 00	Worsell, L.	250 00
Jessops, W.	175 00	Perron, L. M.	245 00		

Allotment: Marine Service (General) Payment of War Bonus to crews of Departmental Vessels operating in War Zones within dangerous waters	105,000 00
Expenditures	\$ 103,209 08

P.C. 122/7359 of August 19, 1942, and amendments, authorized the payment of a war bonus to the officers and other personnel of Department of Transport vessels while operating in waters outside their home port in any zone determined by the Minister of Transport to be a war zone.

A distribution of expenditures by provinces follows: Prince Edward Island, \$6,228.26; Nova Scotia, \$44,700.01; New Brunswick, \$25,381.38; Quebec, \$19,162.25; British Columbia, \$7,737.18.

Allotment: To provide for the purchase and installation of additional Machinery, Instruments and Equipment for the use of L'Ecole d'Arts et Metiers de Rimouski	
Rimouski	20,000 00
Expenditures.....\$	20,000 00

This allotment provides under authority of P.C. 6471 of August 16, 1944, for the purchase and installation of additional machinery, instruments and equipment for the use of L'Ecole d'Arts et Metiers de Rimouski for the training of candidates for service at sea and on the St. Lawrence River.

Payments were made to L'Ecole d'Arts et Metiers de Rimouski.

Allotment: Prescott, Ont.—Dominion Lighthouse Depot—Revolving Fund to provide working capital for production of munitions of war.....	
Expenditures.....\$	522,531 84

The Dominion Lighthouse Depot at Prescott, Ont., maintained and operated by the Marine Service of the Department of Transport, is manufacturing munitions of war in fulfilment of orders received from the Canadian and United Kingdom Governments.

As similar conditions prevail, provision for working capital for the Dominion Lighthouse Depot at Prescott was made by P.C. 178/3900 of May 24, 1944, in the same manner as for government-owned and operated munition companies supervised by the Department of Munitions and Supply.

The expenditure represents additional advances for working capital which consists of inventories of materials on hand, goods in process of manufacture, completed goods on hand and accounts receivable.

Details of Adjustments and Transfers

Debit

Charges to the Allotment April 1, 1944, to March 31, 1945.....	1,927,805 88
Surplus (transferred to Revenue) as shown on the Prescott Depot Balance Sheet 1944-45 as follows:—	

Balance at April 1, 1944.....	1,153,479 42
Add adjustment for the period prior to April 1, 1944.....	76,591 13
Surplus for the period April 1, 1944, to March 31, 1945.....	1,445,817 23

2,675,887 78

Less—

Transferred in 1943-44 to Special Receipts—Miscellaneous War Revenues.....	489,192 32
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2,186,695 46

4,114,501 34

Credit

Receipts from April 1, 1944, to March 31, 1945.....	3,591,969 50
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Balance representing additional Working Capital advances.....	\$ 522,531 84
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Travelling expenses of \$300 or over were paid to: L. P. Armstrong, \$881.13; G. V. Boivin, \$319.99; J. P. Chabot, \$897.50.

Suppliers receiving \$5,000 or more: Anaconda American Brass Ltd., New Toronto, Ont., \$84,646.20; Arc Cast Manufacturing Co. (Can.) Ltd., Toronto, \$11,362.75; Atlas Steels Ltd., Welland, Ont., \$104,018.13; Wallace Barnes Co., Ltd., Hamilton, Ont., \$9,885.36; Canadian National Railways, \$13,082.52; Canadian Oil Companies Ltd., \$4,502.28; Canadian Pacific Railway Co., \$6,843.10; Coulter Copper & Brass Co., Ltd., \$11,891.21; Dominion Steel & Coal Corp. Ltd., \$22,176.36; D. Kemp Edwards Ltd., Ottawa, \$10,194.99; W. C. Edwards & Co., Ltd., Ottawa, \$37,134.67; Elliott Bros. Lumber, Prescott, Ont., \$13,688.22; Empire Brass Mfg. Co., \$5,389.79; Frankel Bros. Ltd., Toronto, \$6,979.17; Hahn Brass Co., Ltd., New Hamburg, Ont., \$29,544.89; Halliday Dube Lumber Co., Montreal, \$12,432.24; Hayes Steel Products Ltd., Merriton, Ont., \$69,704.16; Legere Engineering Supplies Ltd., Ottawa, \$6,516; A. C. Leslie Co., Ltd., Montreal, Que., \$9,257.77; Newell Mfg. Co., Ltd., Prescott, Ont., \$22,754.73; Precision Dies & Castings Ltd., Toronto, \$17,346.70; Prescott Public Utilities, \$7,508.10;

N. Slater Co., Ltd., Hamilton, Ont., \$283,393.07; Stanley Works of Canada Ltd., Hamilton, Ont., \$5,462.99; Toronto Metal Spinning Ltd., \$39,354.90; Viceroy Mfg. Co., Ltd., West Toronto, Ont., \$15,844.74; Wartime Metals Corp., Montreal, \$8,091.87; Welded Products Co., Hamilton, Ont., \$6,051.57.

RAILWAY SERVICE

Allotment: Design, construction and operation of additional harbour and transportation facilities at the Port of Halifax.....	28,425 00
Expenditures.....	\$ 28,424 11

P.C. 148/2980, April 30, 1941, authorized the Minister of Munitions and Supply and the Minister of Transport to enter into an agreement with the Canadian National Railways to design, construct and operate additional harbour and transportation facilities at the Port of Halifax. A distribution of expenditures follows: construction of scows, \$5,929.92; rental of tugs, \$3,079.92; construction of longshoremen's quarters, \$8,033.84; acquisition of land, \$7,093.32; miscellaneous, \$4,287.11.

Payments of \$5,000 or over were made to: Canadian National Railways, \$20,902.85; Florence B. McCurdy, Halifax, \$7,093.32.

Allotment: Contribution by the Government of Canada towards the reduction of freight rates on 150,000 gross tons of iron ore to be shipped from Steep Rock Mines to Duluth or other Minnesotan Ports.....	11,948 00
Expenditures.....	\$ 11,947 99

P.C. 8423 of September 18, 1942, provided authority for assistance to the extent of 20 cents per gross ton to the Canadian National Railways in the reduction of the freight rate between Atikokan and Port Arthur on the first 5,000,000 gross tons of ore shipped from the Steep Rock Mines.

Owing to man power and material shortages due to war conditions, the ore loading dock under construction at Port Arthur was not completed before the close of the 1944 navigation season.

The initial production of ore from the mine was ready for shipment before the close of the 1944 navigation season and it was necessary to provide an alternative route through Duluth or other Minnesotan ports to handle the shipments pending the completion of the ore dock and facilities at Port Arthur.

To meet this situation, P.C. 6946 of September 5, 1944, authorized that the present contribution be increased to 70 cents per gross ton to apply on such ore, not exceeding 150,000 gross tons in all, as may be required to be routed via Duluth or other Minnesotan ports.

Payments were made to the Canadian National Railways.

Allotment: Construction and equipment of accommodation for freight handlers at Saint John, N.B.....	12,312 70
Expenditures.....	\$ 12,312 70

P.C. 142/10933, December 2, 1942, granted authority to Wartime Housing Limited to proceed with the construction of bunk and dining houses at Saint John, N.B., to provide accommodation for railway freight handlers engaged in handling export and import freight for the Ministry of War Transport of the United Kingdom. The project was completed in 1944.

Payments were made to Wartime Housing Limited.

Allotment: Installation of Equipment on Merchant Ships (Degaussing).....	340,000 00
Expenditures.....	\$ 269,058 69

P.C. 98/6379, August 19, 1941, as amended, authorized the Canadian Government to absorb the total cost of degaussing all Canadian registered ships, as well as foreign flag vessels either seized in prize or requisitioned

by the Canadian Government that have been or may be fitted with this special defensive apparatus. A distribution of expenditures follows: new permanent installations, \$233,687.41; renewals of existing equipment, \$27,071.16; repairs, \$8,300.12.

Suppliers receiving \$5,000 or more: Babcock, Wilcox and Goldie McCulloch, Ltd., \$18,844.71; Northern Electric Co., Ltd., \$228,542.04; Saint John Dry Dock and Shipbuilding Co., Ltd., \$6,894.66.

Allotment: Overhaul and Repair of Canadian National (West Indies) Steamship Connector	260,470 21
Expenditures.....	\$ 260,470 21

Owing to the scarcity of shipping tonnage, P.C. 2677 of April 17, 1944, authorized the payment of the costs of overhauling and repairing the Canadian National (West Indies) Steamship *Connector*. Under normal circumstances, this vessel would have been scrapped, as its condition would not warrant heavy expenditures for repairs, and, for this reason, the expenditures were not considered as a proper charge against the operating expenses.

Payments were made to the Canadian National (West Indies) Steamships, Ltd.

GOVERNMENT EMPLOYEES' COMPENSATION

Allotment: Government Employees' Compensation Act—Administration.....	79,730 00
Expenditures.....	\$ 67,839 68

The expenditure is to be recovered from Employees' Compensation Clearing Account—Defence Projects, Department of Munitions and Supply under Open Accounts. A distribution of expenditures follows: salaries—temporary, \$47,954.67; cost of living bonus and other pay-list items, \$7,763.66; printing and stationery, \$831.79; office equipment, \$567.83; travelling expenses, \$1,727.50; sundries, \$385.71; administrative expenses of Allied War Supplies Corporation, \$8,608.52.

As of March 31, 1945, there were 40 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates do not include cost of living bonus: W. J. Corby, \$2,460; T. T. Lawlor, \$2,520.

Travelling expenses of \$300 or over were paid to: W. J. Corby, \$477.68; C. E. Stevens, \$616.71.

NATIONAL HARBOURS BOARD

Allotment: Halifax—Equipment and Operation of Fire Tug <i>Rouille</i>.....	66,600 00
Expenditures.....	\$ 64,108 38

Expenditures were: J. P. Porter and Sons, Limited, rent of fire boat, \$24,000; operation and maintenance expenses, \$52,108.38; less amount paid by the City of Halifax, \$12,000.

Allotment: Halifax—Mooring for ships under repairs.....	250 00
Expenditures.....	\$ 233 27

Allotment: Halifax—Additional unloading facilities at the Grain Elevator.....	11,000 00
Expenditures.....	\$ 10,058 85

Final payment to the contractors, Dominion Bridge Co. Limited.

Allotment: Halifax—Special Fire Protection.....	112,200 00
Expenditures.....	\$ 102,788 92

Expenditures were for operation and maintenance of: special fire protection services, \$51,091.20; fire boat *James Battle*, \$51,085.23; fire patrol truck, \$612.49.

Allotment: Halifax—Reconstruction of Transit Shed 21.....	175,000 00
Expenditures.....	\$ 174,968 80

Payments to contractors in connection with this project were: Aerocrete Construction Co., Ltd., \$18,900, on a contract for \$21,000; Atlas Construction Co., Ltd., \$56,166.71 on a contract for \$59,747; Dominion Bridge Co., Ltd., \$70,881.38 on a cost plus contract, and John Gray, \$11,602.18 on a cost plus contract.

Expenditures for engineering, testing and materials amounted to \$17,418.53.

Allotment: Saint John—Acquisition, alteration and assembly of heavy lift crane equipment.....	5,000 00
Expenditures.....	\$ 3,955 97

Expenditures were: Saint John Dry Dock and Shipbuilding Co., Limited, for alterations to scow *Glenbuckie*, \$2,250; materials, \$1,705.97.

ADJUSTING ENTRIES

Non-Active Accounts

Net increase in Canadian National Railways Securities Trust Stock—Canadian National Railways Capital Revision Act, c. 22, 1937.....	\$ 22,400,052 60
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The Canadian National Railways Securities Trust Stock was increased by \$22,400,052.60 during the year, which was accounted for as a capital gain through the Proprietor's Equity Account. The charge is offset by a similar amount included as an adjusting entry under Revenue (see that section hereof). The amount represents the cash surplus of the Railway System, less capital losses in respect of which His Majesty has not made cash reimbursement to the Railway, as hereunder:

Surplus Earnings of the Canadian National Railway System for the year 1944.....	(Cr.) 23,026,924 35
Abandonment of dock facilities at Seattle, Washington.....	(Dr.) 626,871 75
Net Gain credited to Proprietor's Equity Account.....	(Cr.) \$ 22,400,052 60

Expenditures for other Departments

Services were rendered and work performed for other departments by the Department of Transport, the expenditures for which were charged to the appropriations and war allotments of such departments in the amounts indicated below:

Department	Expenditures
Mines and Resources.....	33,865 79
Munitions and Supply.....	603,340 48
National Defence—Army Services.....	475,771 96
—Naval Services.....	78,148 67
—Air Services.....	15,644,677 49
National Health and Welfare.....	28,721 54
Public Works.....	1,548 84
Reconstruction (National Research Council).....	1,577 41
Total.....	\$ 16,867,652 18

Comparative Statement of Accounts Receivable

	March 31, 1945	March 31, 1944
Current Year.....	292,388 68	791,644 76
Previous Years—Collectable.....	224,344 58	74,700 81
—Uncollectable.....	181,094 01	179,067 26
Total.....	\$ 697,827 27	\$1,045,412 83

Items in excess of \$1,000 in Previous Years—Uncollectable: Atlas Trading and Shipping Reg'd., \$1,014.30; Bras d'Or Steamship Co., \$1,994.86; Canadian Terminal Steamship Co., \$1,610.56; Davy Pulp and Paper Co., \$32,627 47; John Graybeil, \$1,280; Owners of the Steamer *Hall*, \$1,060.70; Owners of the Steamer *Hebron*, \$1,427.69; Riordon Pulp and Paper Co., Ltd., \$123,153.34.

The status of the Non-Active Asset Accounts in which changes have occurred during the year due to (a) revenues or expenditures as shown previously in this section or (b) transfers between accounts, is as follows:

	Dr. Balance Apr. 1, 1944	Charges	Credits	Dr. Balance Mar. 31, 1945
Canals—				
St. Lawrence Canals.....	34,139,689 70		500 00	34,139,189 70
Welland Canal.....	27,473,203 16		19,957 00	27,453,246 16
Welland Ship Canal.....	130,840,750 58		122 40	130,840,628 18
	192,453,643 44		20,579 40	192,433,064 04
Railways—				
Hudson Bay Railway.....	33,243,455 28	6,457 60		33,249,912 88
Port Nelson Terminals.....	6,240,133 36		37 50	6,240,095 86
Construction of Icebreaker and Car Ferry.....	632,500 00	623,181 32		1,255,681 32
	40,116,088 64	629,638 92	37 50	40,745,690 06
Miscellaneous—				
Civil Aviation—Airways and Airports....	11,860,506 29	1,580,128 63	70,393 25	13,370,241 67
St. Lawrence River Improvements.....	84,686,824 33	953,984 47	43,167 50	85,597,641 30
Government Shipbuilding Program.....	54,258,592 47		583,870 84	53,674,721 63
National Harbours Board—Prescott Elevator.....	4,715,325 43		5,423 17	4,709,902 26
Churchill Port and Terminals.....	12,823,543 16		4,723 50	12,818,819 66
	168,344,791 68	2,534,113 10	707,578 26	170,171,326 52
Non-Active Loans—				
Canadian National Steamships—				
Canadian National (West Indies) Steamships Ltd.....	5,609,057 02		549,096 08	5,059,960 94
Canadian National Railways Securities Trust				
Stock.....	336,680,462 71	23,026,924 35	626,871 75	359,080,515 31
*National Harbours Board (Loans and Advances Non-Active)—				
Halifax.....	12,485,384 22	16,550 06		12,501,934 28
Montreal—Jacques Cartier Bridge.....	5,565,056 00	275,000 00		5,840,056 00
Saint John.....	16,998,881 56	75,817 27	18,907 52	17,055,791 31
Three Rivers.....	3,821,816 27	158,400 00		3,980,216 27
	38,871,138 05	525,767 33	18,907 52	39,377,997 86
	\$782,075,181 54	\$26,716,443 70	\$ 1,923,070 51	\$806,868,554 73

* With the exception of the amount shown under Montreal-Jacques Cartier Bridge, which comprises advances for the payment of guaranteed interest, these advances cover capital expenditures or are for retirement of maturing debentures due the public and are fully secured by debentures and certificates of indebtedness.

OPEN ACCOUNTS

[2] Departmental Working Capital Advances

	Dr. Balance Apr. 1, 1944	Receipts	Disbursements	Dr. Balance Mar. 31, 1945
Department of Transport Stores Account.....	\$1,307,559 51	\$1,970,297 28	\$1,978,964 56	\$1,316,226 79

The Stores Account is operated under the authority of the Department of Transport Stores Act of 1937 as amended. Advances are made to the Minister of Transport to enable him to acquire all materials, supplies and equipment required for the construction, renewal, maintenance or operation of the properties, works and undertakings of the Department including replenishment of stores stocks. From time to time as such stores are used in the work or undertakings of the Department, the cost of same is credited to the Stores Account concurrently with the debiting of equivalent amounts to the appropriations of the Department.

The amount of the outstanding advances may at no time exceed \$1,000,000 and the inventory of stores at the end of each fiscal year may not exceed \$1,500,000 (P.C. No. 2589 dated April 1, 1943).

The following statement shows the inventory position:

Inventory, April 1, 1944.....	1,307,559 51
Purchase of materials, supplies, etc.....	1,978,964 56
	<hr/>
	3,286,524 07
Deduct—	
Value of materials, and supplies issued.....	1,970,297 28
	<hr/>
Value of stores on hand March 31, 1945.....	\$1,316,226 79

Suppliers receiving \$5,000 or more: Alberni Pacific Lumber Co., Ltd., Port Alberni, B.C., \$9,662.37; Albert & McCaffery Ltd., Prince Rupert, B.C., \$27,976.99; L. E. Baker & Co., Ltd., Yarmouth, N.S., \$6,473.81; O. Belanger & Fils, Ltd., Lachine, Que., \$6,918.24; British American Oil Co., Ltd., \$24,408.49; Canada Chain & Forge Co., Ltd., Vancouver, \$10,515.42; Canada Wire & Cable Co., Ltd., Toronto, \$5,176.20; Canadian Fairbanks Morse Co., Ltd., \$17,728.50; Canadian Import Co., Ltd., Quebec, \$55,847.74; Canadian Industries Co., Ltd., \$10,649.28; Canadian Ingersoll-Rand Co., Ltd., Montreal, \$10,767.57; Canadian Liquid Air Co., Ltd., \$8,950.03; Canadian Marconi Co., Ltd., \$29,358.02; Canadian National Railways, \$21,899.76; Canadian Oil Companies, Ltd., \$8,569.58; Canadian Pacific Railway Co., \$6,194.50; Canadian Westinghouse Co., Ltd., Ottawa, \$6,922.77; Champlain Lumber Co., Ltd., Levis, Que., \$6,402.48; Cordage Distributors Ltd., \$12,707.88; S. Cunard & Co., Ltd., \$33,450.25; Daigle & Paul Ltd., Montreal, \$9,477.64; Dominion Government—Department of National Defence—Naval Services, \$7,538.14; Department of Public Printing and Stationery, \$189,735.31; Dominion Steel & Coal Corp. Ltd., \$3,161.39; Drummond-McCall & Co., Ltd., \$41,651.29; Thomas A. Edison, Bloomfield, N.J., \$9,754.29; Electro-Weld Metal Products Ltd., Vancouver, \$5,822.54; Gas Accumulator Co., Ltd., Toronto, \$7,813.09; General Coal Co., West Saint John, N.B., \$38,867.52; General Supply Co. of Can. Ltd., \$5,277.27; C. & W. Hackett, North Sydney, N.S., \$6,204.56; Imperial Oil Ltd., \$211,225.74; Irving Oil Co., Ltd., \$13,272.87; Lucien Lachapelle, Sorel, Que., \$58,645.88; W. M. Leacy, Prescott, Ont., \$5,675.80; A. C. Leslie Co., Ltd., Montreal, \$5,583.80; McColl-Frontenac Oil Co., Ltd., \$34,292.13; McKinnon Columbus Chain Ltd., St. Catharines, Ont., \$5,220.10; Marine Industries Ltd., Sorel, Que., \$13,319.77; Maritime Steel & Foundries Ltd., New Glasgow, N.S., \$5,303.02; Merchants Coal Co., Ltd., Montreal, \$8,754.77; Northern Electric Co., Ltd., \$16,548.75; A. T. O'Leary & Co., Halifax, \$19,037.28; Ontario Hughes-Owens Co., Ltd., Ottawa, \$22,615.65; A. Pickard & Co., Charlottetown, \$8,193.12; Pintsch Compressing Corp., Montreal, \$6,045.41; R.C.A. Victor Co., Ltd., \$36,526.37; Robb Engineering Works Ltd., Amherst, N.S., \$10,052; St. Lawrence Coal Co., Ltd., Montreal, \$7,411.52; St. Lawrence Coaling Ltd., Three Rivers, Que., \$5,935.40; Shell Oil Co. of Canada Ltd., \$7,444.42; James Sheppard & Son Reg'd, Sorel, Que., \$7,049.27; Sherwin-Williams Co. of Canada Ltd., \$8,430.62; Standard Oil Co. of B.C. Ltd., \$6,652.80; Sterling Rubber Co., Ltd., Guelph, Ont., \$10,494.25; Union Oil Co. of Canada Ltd., Vancouver, \$3,802; Vancouver Island Coals Ltd., Nanaimo, B.C., \$23,720; Volta Manufacturing Co., Ltd., Welland, Ont., \$9,072; War Assets Corp., \$5,016.52; James Wilson & Co., Ltd., Montreal, \$5,583.51.

[3] Loans and Advances

	Dr. Balance Apr. 1, 1944	Receipts	Disbursements	Dr. Balance Mar. 31, 1945
<i>To Railway and Steamship Companies—</i>				
A Canadian Government Railways— Working Capital.....	16,771,980 54			16,771,980 54
CANADIAN NATIONAL RAILWAYS				
B Advances, Refunding Act, 1938.....	99,841,705 71	25,803,456 38	35,000,000 00	109,038,249 33
B Advances, Financing and Guarantee Act, 1940—Grand Trunk Railway Perpetual Debenture Stock.....	107,596,832 25		425,434 16	108,022,266 41
B Advances, Financing and Guarantee Act, 1941—Purchase of Securities— Non-Sterling.....	8,643,331 44	86,312 20	52,902 02	8,609,921 26
B Temporary Loan—The War Approp- riation Act, 1941.....	13,906,999 71			13,906,999 71
B Advances, The War Appropriation (United Kingdom Financing) Act, 1942—Purchase of Securities.....	255,035,927 81		1,019,148 27	256,055,076 08
B Advances, Financing and Guarantee Act, 1942—Purchase of Securities...	18,262,597 75		5,297 13	18,267,894 88
B Advances, Refunding Act, 1944.....			56,684,000 00	56,684,000 00
C Purchase of Railway Equipment leased to—Canadian National Railways— 1936 Agreement.....	3,620,211 59	517,173 07		3,103,038 52
1940 Agreement.....	11,903,619 82	991,968 32		10,911,651 50
1941 Agreement.....	19,356,880 11	1,382,634 29		17,974,245 82
1943 Agreement.....	17,366,502 60	1,561,666 68	6,058,497 57*	21,863,333 49
1944 Agreement (Special).....			1,675,000 00*	1,675,000 00
1944 Agreement.....			13,030,925 03*	13,030,925 03
	555,534,608 79	30,343,210 94	113,951,204 18	639,142,602 03
CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS, LTD.				
D Loan to provide for Working Capital.	450,000 00			450,000 00
	572,756,589 33	30,343,210 94	113,951,204 18	656,364,582 57
<i>To Sundry Government Agencies—</i>				
NATIONAL HARBOURS BOARD				
E Montreal.....	59,999,952 83		18,767,33	60,018,720 16
E Vancouver.....	25,023,335 47	33,873 49	22,992 20	25,012,454 18
	85,023,288 30	33,873 49	41,759 53	85 031,174 34
<i>To United Kingdom and Other Governments—</i>				
F British Air Ministry—Successors to the Ministry of Aircraft Production....	303,064 36	371,944 52	68,880 16	
G British Ministry of War—Transport	3,729 54	3,729 54	5,375 90	5,375 90
	306,793 90	375,674 06	74,256 06	5,375 90
<i>To Provincial and Municipal Governments—</i>				
H Village of Dawson Creek, B.C.—Sew- age Disposal System			57,453 89*	57,453 89
	\$658,086,671 53	\$30,752,758 49	\$114,124,673 66	\$741,458,586 70

* Net advances under War Appropriation Act, 1944. The authorizations were \$20,824,624.

A Under authority of Section 8 of the Canadian National Railways Capital Revision Act, 1937, the balances then standing in Public Accounts in respect of: Canadian Government Railways—Open Accounts; Canadian Government Railways—Stores Accounts; and the St. John & Quebec Railway—Open and Stores Accounts were adjusted as prescribed in the Act and the residue was consolidated under the title of 'Canadian Government Railways Working Capital'.

This amount is carried against the Canadian National Railways, without interest, as representing a fair approximation of the amount of C.N.R. Working Capital utilized for Canadian Government Railways purposes.

B Transactions in connection with advances made to the Canadian National Railways during the fiscal year ending March 31, 1945, for capital purposes, purchase of outstanding securities and retirement of maturing obligations under the authorities quoted. The net advances show an increase of \$67,297,013.

C Transactions in connection with advances made by the Government to the Canadian National Railways under terms of hire-purchase agreements. During the current fiscal year, the advances were increased by \$16,310,980.24.

D This item covers an amount appropriated by Parliament in the fiscal year 1937-38 in the form of a loan for working capital. Prior to 1937, the Canadian National (West Indies) Steamships Limited utilized the working funds of the former Canadian Government Merchant Marine Ltd., but following the sale of the fleet and the refund of its working capital to the Dominion, it became necessary to provide funds for the Canadian National (West Indies) Steamships Company Limited.

E An amount of \$41,759.53 was transferred from the Generally—Unforeseen Item of Vote 407, listed as a Government-Owned Enterprise Non-Active Account, to Loans and Investments as an Active Account and used for Capital Expenditures in Montreal Harbour and Vancouver Harbour.

The following is a distribution of total advances:

	<u>Montreal</u>	<u>Vancouver</u>	<u>Total</u>
Vote 407.....	\$ 18,767 33	\$ 22,992 20	\$ 41,759 53

In accordance with Section 29 of the National Harbours Board Act, certificates of indebtedness bearing interest at $3\frac{1}{2}$ per cent per annum, totalling \$41,759.53 were issued to the Government.

F The debit balance as at April 1, 1944, represented the value of the work performed by the Department of Transport not recovered at that date. During the fiscal year, payment was made in full.

G The debit balance represents the outstanding portion of 1944-45 accounts rendered the British Ministry of War—Transport for board and lodging accommodation provided United Kingdom seamen in the various manning pools.

H Under authority of P.C. 7617 dated October 1, 1943, as amended by P.C. 4478 dated June 22, 1944, the Department of Pensions and National Health was authorized to arrange through the Department of Transport for the construction, on behalf of the Village of Dawson Creek, B.C., of a sewage disposal system at that village at an estimated cost of \$110,000. The debit balance as at March 31, 1945, reflects the expenditure at that date.

[4] Investments

	<u>Dr. Balance Apr. 1, 1944</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Dr. Balance Mar. 31, 1945</u>
<i>Miscellaneous—</i>				
Steep Rock Spur Line and Dock Facilities—				
Port Arthur.			\$1,754,581 31*	\$1,754,581 31

* Net advances under War Appropriation Act, 1944. The authorizations were \$1,770,000.

Authority was granted by P.C. 8423 dated September 18, 1942, for the Minister of Transport to enter into an appropriate agreement with the Canadian National Railway Company to assist in the development of the iron ore deposit owned by the Steep Rock Iron Mines, Limited, near Atikokan, Ont., as a protection against the possible shortage of ore to meet war requirements. The Minister of Transport was further authorized to reimburse the Canadian National Railway Company for the cost of construction of spur line and dock facilities, subject to the Government receiving from the railway 6 cents per ton on all ore handled over the dock, such receipts to be applied towards amortization of the cost of the facilities without interest. The debit balance as at March 31, 1945, represents the total disbursements to date.

[9] Floating Debt

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Outstanding Cheques and Warrants—</i>				
Outstanding Imprest Account Cheques—Transport		\$ 411 18	\$ 7 99	\$ 403 19

At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and deposited herein. If any of these cheques are subsequently cashed, the imprest bank account is recouped in the usual way and this account adjusted concurrently.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Miscellaneous—</i>				
A Canadian Broadcasting Corporation Funds	67,886 51	4,023,816 41	4,036,250 30	55,452 62
B Canadian National Railways Employees' Provident Fund.....	17,695 25	2,160,051 53	2,170,394 26	7,352 52
C Companies in Liquidation—Dominion Shipbuilding and Repairing Co. Ltd...		39,041 44		39,041 44
D Contractors' Securities Cash—Department of Transport.....	1,159,698 33	262,614 84	811,819 40	610,493 77
E Sydney Pilotage District—Undivided Surplus Account.....	2,137 98		2,000 00	137 98
F National Harbours Board Accounts—				
No. 1 Current.....	1,239,026 97	14,602,153 41	14,467,800 21	1,373,380 17
No. 2 Security Deposits.....	2,477 60	17,362 41	4,963 35	14,876 66
No. 3 Sundries.....	1,070,894 75	11,001,648 20	11,667,701 89	404,841 06
G Unclaimed moneys due Canadian Seamen.....		10,898 23	722 52	10,175 71
H Webster Trophy—Special Fund.....	227 50	6 00		233 50
	<u>\$ 3,560,044 89</u>	<u>\$32,117,592 47</u>	<u>\$33,161,651 93</u>	<u>\$ 2,515,985 43</u>

A This account is credited with fees collected by the Department of Transport in respect of private receiving licences and private station broadcasting licences; it is debited with all moneys released to the Corporation from time to time by the Minister of Finance, and with the costs of collection of such fees. The balance on hand reflects the amount available to the Corporation at the close of the fiscal year.

As the Canadian Broadcasting Corporation is under the jurisdiction of the Minister of National War Services, the balance sheet and operating statement of the Corporation are shown in the Appendix to the section pertaining to that Department.

B The Intercolonial and Prince Edward Island Railway Employees' Provident Fund was established for the purpose of providing retiring allowances to be paid to employees on the staff of the railways who are retired on account of old age, physical or mental infirmity, etc., under authority of c. 22, Statutes of 1907 and amendments. The receipts consist of (a) employees' contributions (1½ per cent of their monthly salary or wage); (b) contribution by the railways each year (\$100,000); (c) special contribution made by the railways to offset the deficit as at December 31, 1942, and (d) Dominion Government contributions (see Vote 392) charged to the appropriations provided by Parliament, all of such moneys being deposited by the Canadian National Railways to the credit of this account. The disbursements which cover retiring allowances are made by the Canadian National Railways; the closing balance represents the unexpended balance of the fund as at that date.

C This item covers moneys received from the liquidator of Dominion Shipbuilding and Repairing Co., Ltd., to pay claims of creditors. The amount was previously reported under Department of Transport Suspense and the current year's transaction represents the transfer from the latter account.

D Under Section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1944-45, bonds so held in respect of the Department of Transport amounted to \$434,000.

- E This account is credited with the reserves made from earnings by the pilotage committee, and debited with disbursements made at the direction of the committee.
- F The transactions in these accounts represent moneys received by the Board and deposited to the credit of the Receiver General in accordance with Section 23 of the National Harbours Board Act. They cover deposits of current revenue, security deposits and reserve funds which have been allocated for the replacement of fixed assets and other purposes. Expenditures of the Board are debited to the relative accounts.
- G Unpaid wages of members of ships' crews who have been lost at sea as well as compensation for loss of personal effects are credited to this account pending direction as to payee.
- H The original deposit, made on July 7, 1937, represents donations through the Department of Transport toward a trophy or trophies in connection with civil aviation, and is to be held until medals have been struck and the price has been ascertained. This year's receipts represent interest on bonds to the value of \$200, which are included in the closing balance.

[11] Insurance, Pension and Guaranty Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Insurance and Guaranty Funds—</i>				
A Employees' Compensation Clearing Account— Defence Projects, Department of Munitions and Supply.	7,655,964 36	3,410,939 47	1,896,228 03	9,170,675 80
A Employees' Compensation Clearing Account— Defence Projects, Department of Transport	19,082 07	305,544 68	195,548 84	129,077 91
	<u>7,675,046 43</u>	<u>3,716,484 15</u>	<u>2,091,776 87</u>	<u>9,299,753 71</u>
<i>Pensions and Retirement Funds—</i>				
B National Harbours Board—Pension Fund.	225,831 15	382,340 63	34,525 75	573,646 03
C Pilots' Pension Funds—				
Halifax.	190,283 38	21,318 84	18,950 94	192,651 28
Sydney.	140,085 74	16,280 79	8,388 05	147,978 48
Saint John.	98,876 70	12,916 40	4,778 53	107,014 57
Montreal.	275,750 83	26,145 80	20,000 00	281,896 63
British Columbia.	147,972 61	21,203 51	15,812 50	153,363 62
	<u>1,078,800 41</u>	<u>480,205 97</u>	<u>102,455 77</u>	<u>1,456,550 61</u>
	<u>\$8,753,846 84</u>	<u>\$4,196,690 12</u>	<u>\$2,194,232 64</u>	<u>\$10,756,304 32</u>

A These accounts were established by P.C. 1913 of April 22, 1941, and P.C. 3715 of May 6, 1943, respectively, under the authority of the War Measures Act and War Appropriation Acts, and through them, all moneys having to do with the costs of employees' compensation, affecting defence projects, are controlled for accounting purposes. Applicable deductions from the payrolls of the various defence projects are credited to these accounts, which are charged with audited costs of compensation and a fair and reasonable proportion of provincial Workmen's Compensation Boards' costs of handling compensation matters relative to employees of His Majesty. The closing balances represent the amounts available to meet compensation claims.

B Under a by-law passed in 1943, the Board established a pension plan for permanent salaried employees, the scale of benefits being the same as provided under the Civil Service Superannuation Act, 1924, as amended. The balance in this fund represents the difference between contributions made by employees, together with an equal amount contributed by the Board, and benefits paid.

C Under authority of the Canada Shipping Act, Part VI, each Pilotage Authority shall, within its district, have power from time to time, by by-law confirmed by the Governor in Council, to make certain regulations relative to the conducting of the pilotage business of the district, said regulations to provide for the establishment of a fund for the relief of superannuated or infirm licensed pilots, or of their wives, widows or children provided that the rate of contributions to such fund shall not be less than 5 per cent of the Pilots' earnings. The rates of contribution at the present time are: Halifax, 5 per cent; Sydney, 10 per cent;

Saint John, 7 per cent; Montreal, 7 per cent; and British Columbia, 7 per cent. These accounts show the transactions in the various funds during the fiscal year. Below is a comparative statement showing the amounts invested in bonds and held in cash at dates shown.

	Cr. Balance—Mar. 31, 1945			Cr. Balance—Apr. 1, 1944		
	Bonds	Cash	Total	Bonds	Cash	Total
Halifax.	187,000 00	5,651 28	192,651 28	186,000 00	4,283 28	190,283 28
Sydney.	143,000 00	4,978 48	147,978 48	138,000 00	2,085 74	140,085 74
Saint John.	84,500 00	22,514 57	107,014 57	95,000 00	3,876 70	98,876 70
Montreal.	275,000 00	6,896 63	281,896 63	270,000 00	5,750 83	275,750 83
British Columbia.	146,000 00	7,363 62	153,363 62	138,000 00	9,972 61	147,972 61
	<u>\$835,500 00</u>	<u>\$47,404 58</u>	<u>\$882,904 58</u>	<u>\$827,000 00</u>	<u>\$25,969 16</u>	<u>\$852,969 16</u>

[12] Deferred Credits

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
Paylist Deductions—Transport.	\$ 1,689 00	\$ 11,845 04	\$ 12,782 54	\$ 751 50

Deductions from the salaries of those employees of the Department of Transport not paid by Central Pay Office are deposited in this account and cheques are drawn against it in favour of the Bank of Canada as the certificates are fully paid.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
A Canadian Government Merchant Marine Ltd. —War Operations Suspense.	4,624,525 84	1,185,234 04		5,809,759 88
B Canadian Government Trans-Atlantic Air Service.	204,939 97	2,377,071 41	1,206,038 42	1,375,972 96
C Department of Transport Suspense.	150,592 82	103,485 31	216,387 62	37,690 51
D Pilots' General Account— Halifax District.	17,400 87	262,677 01	280,077 88	
Saint John District.		81,308 14	81,308 14	
Sydney District.		101,443 65	101,443 65	
E Radio Message Tolls.	4,623 79	10,149 81	9,496 46	5,277 14
F Unclaimed Cheques Suspense—Transport.	46,416 71	398 60	214 73	46,600 58
	<u>\$5,048,500 00</u>	<u>\$4,121,767 97</u>	<u>\$1,894,966 90</u>	<u>\$7,275,301 07</u>

A Under authority of P.C. 1594 dated April 22, 1940, pursuant to the provisions of the War Measures Act, c. 206, R.S., ships seized in prize and either requisitioned for use by the Canadian Government or condemned by the Court as prize, are operated on behalf of the Government of Canada by the Canadian Government Merchant Marine Limited. The balance as at March 31, 1945, represents the amounts on deposit with the Minister of Finance and is made up as follows: insurance, \$2,701,700.64; operating surpluses, \$2,843,329.67; prize cargoes, \$264,729.57.

B Under P.C. 5742, July 19, 1943, the Minister of Munitions and Supply was authorized to enter into an agreement with the Trans-Canada Air Lines providing for the operation and maintenance of an air transport service between Canada and the United Kingdom to be known as the "Canadian Government Trans-Atlantic

Air Service" for the carriage of official passengers, goods and mail for the duration of the war. Said agreement provided that the corporation be reimbursed for all expenditures made on account of operation and maintenance of the service. It was further provided that the rates for the carriage of mail be fixed by agreement between the Minister of Munitions and Supply and the Postmaster General, that the maintenance and operation expenses be applied against such earnings, and, in the event of a deficit, same to be paid out of funds allotted from time to time from the War Appropriation. The credit balance as at March 31, 1945, represents the excess of receipts for the carrying of official passengers, goods and mail, over maintenance and operation expenses.

- C This account is credited with moneys received by the Department of Transport for such purposes as: (a) deposits to cover cost of operating canal services after regular hours and after close of navigation, (b) deposits to cover wharfage charges that might accrue, and (c) prepayment of work and repairs for firms and individuals. The main items are \$2,688.30 for construction of apron for Canadian Pacific Airlines at Fort St. John, B.C. Airport; \$5,280 pilots' earnings reserved for rental of C.G.S. *Citadelle*; \$13,573.80 insurance and salvage on pilotage boat *Camperdown*.
- D In the pilotage districts of Halifax, Saint John and Sydney, the by-laws, made under the Canada Shipping Act and approved by the Governor in Council, provide that the general district expenses, including purchase, charter or hire of pilot boats and the maintenance, repair and operation of the same, shall be the first charge on the pilots' earnings. The pilotage earnings are credited to this account, while the expenses as aforesaid are debited hereto. If, at the end of the year, there remains a surplus of earnings over expenses, such surplus is usually divided pro rata among the pilots, but the pilotage committee may reserve a portion for future contingencies. In the latter event, such reserve is carried to the relative undivided surplus account (see under Deposit and Trust Accounts, page Z-62).
- E To this account are credited all moneys collected by the Department of Transport, East Coast Radio Service for radio messages. The charges collected are apportioned to the public utilities concerned and disbursements made accordingly from this account. At the close of each fiscal year, moneys earned by the Department of Transport are transferred to revenue. The balance remaining in the account represents the amounts that have not been apportioned.
- F All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue are credited to this account.
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1944-45

PUBLIC ACCOUNTS

PART II

ZA

DEPARTMENT OF VETERANS AFFAIRS

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF VETERANS AFFAIRS

The Department of Veterans Affairs was established October 14, 1944, under authority of the Department of Veterans Affairs Act, c. 19, 1944-45.

Section 5 of this Act reads as follows:

"The duties, powers and functions of the Minister shall extend and apply to the administration of statutes enacted by the Parliament of Canada, and of orders of the Governor in Council, as are not by law assigned to any other Department of the Government of Canada or any Minister thereof, relating to the care, treatment, training, or re-establishment in civil life, of any person who served in the naval, military or air forces of His Majesty, any person who has otherwise engaged in pursuits relating to war, and of any other person designated by the Governor in Council, and to the care of the dependents of any such person, and shall extend and apply as well to all such other matters and such boards and other public bodies, subjects, services and properties of the Crown as may be designated, or assigned to the Minister by the Governor in Council."

The above duties, powers and functions were formerly vested in (a) the Minister of Pensions and National Health and (b) the Minister of Mines and Resources (respecting Soldier's Settlement Act and Veterans' Land Act). Details of expenditures made in previous years were reported in the Public Accounts under Department of Pensions and National Health, and Soldier Settlement of Canada.

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Expenditures—		Revenues and Expenditures	
[8a] Consolidated Deficit Account:		Revenues—	
Ordinary.....	\$1,031,272 65	[8b] Consolidated Deficit Account:	
War.....	32,758,551 32	Ordinary.....	1,337,814 19
Write-down of Assets.....	324,874 69	Special Receipts.....	64,253 34
	<u>\$114,114,698 66</u>		<u>\$1,402,067 53</u>

Receipts and Disbursements—Open Accounts	
[3] Loans and Advances.....	3,947,973 31
[9] Floating Debt.....	6 00
[10] Deposit and Trust Accounts.....	906,805 63
[11] Insurance, Pension and Guaranty Accounts.....	665,239 49
[12] Deferred Credits.....	1,891 33
[13] Sundry Suspense Accounts.....	4 14
	<u>\$3,947,973 31</u>
	<u>\$1,573,946 59</u>

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page ZA-46.

REVENUES

Comparative Summary

	1944-45	1943-44
Ordinary Revenue—		
A Return on Investments.....	796,939 77	991,804 96
B Privileges, Licences and Permits.....	222,860 65	94,068 42
C Proceeds from Sales.....	2,633 54	3,883 37
D Refunds of Expenditure.....	315,380 23	227,895 22
Total Ordinary.....	1,337,814 19	1,317,651 97
Special Receipts—		
E Refunds of Previous Years' War Expenditures.....	64,253 34	371,752 10
Grand Total.....	<u>\$1,402,067 53</u>	<u>\$1,689,404 07</u>

Details

Ordinary Revenue—

A	Return on Investments: Interest on Soldier Land Settlement Loans, \$686,568.05; on General Land Settlement Loans, \$108,586.01; and on Veterans' Land Act Loans, \$1,785.71.....	796,939 77
B	Privileges, Licences and Permits: Oil leases, \$50; rent of Veterans' Land Act properties, \$220,335.65; rent of Alaska Highway properties to United States Government, \$2,475.....	222,860 65
C	Proceeds from Sales: Sale of mineral rights, \$75; sale of cars, \$1,100; sundries, \$1,458.54.....	2,633 54
D	Refunds of Previous Years' Expenditures: Maintenance and treatment of patients for other departments and Allied Governments, \$171,294.34; pensions, \$58,908.57; war veterans' allowances, \$42,784.21; unemployment assistance, \$5,109.79; advances made under the Veterans' Assistance Act, \$27,500; gasoline tax, \$180.85; recovery of administration costs <i>re</i> reverted farms, now sold, \$2,169.68; sundries, \$7,432.79.....	315,380 23

Total Ordinary..... 1,337,814 19

Special Receipts—

E	Refunds of Previous Years' War Expenditures: Treatment—Armed Forces and R.C.M.P., \$6,942.97; Pensions—Armed Forces, etc., \$19,715.71; Civil Defence, \$31,586.83; Post-Discharge Re-establishment—Rehabilitation Benefits, \$5,053.90; Miscellaneous, \$953.93.....	64,253 34
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Grand Total..... \$1,402,067 53

Certified correct.

W. S. WOODS,

Deputy Minister of Veterans Affairs.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Service	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
ZA-5	Stat.	Salary of Minister, Salaries Act, c. 182, R.S....	10,000 00	10,000 00	10,000 00
ZA-5	Stat.	Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	2,000 00	2,000 00	2,000 00
ZA-5	195 } 512 }	Departmental Administration.....	192,284 00	171,811 84	136,085 91
PENSIONS BRANCH					
ZA-5	196 } 513 }	Pensions Branch Administration.....	1,755,752 00	1,664,424 47	1,219,220 40
Canadian Pension Commission—					
ZA-6	Stat.	Salaries of Commissioners—Pensions Act, c. 157, R.S. and amendments.....	63,075 99	63,075 99	54,416 63
ZA-7	197 } 514 }	Administration Expenses.....	788,755 00	669,906 97	496,049 94
ZA-8	198 } 515 }	War Veterans' Allowance Board.....	178,526 00	163,310 94	152,497 94
REHABILITATION BRANCH					
ZA-8	199 } 516 } 200 }	Branch Administration.....	134,564 00	74,819 10	44,629 70
ZA-9	517 } 465 }	Rehabilitation Division.....	356,383 00	340,822 26	36,453 46
ZA-10	201 } 518 }	Veterans' Welfare Division.....	382,671 00	329,845 64	164,907 08

See Page	No. of Vote	Service	1944-45 Appropriations	1944-45 Expenditures	1943-44 Expenditures
REHABILITATION BRANCH— <i>Concluded</i>					
<i>Direct Payments to Veterans and Dependents</i>					
ZA-11	202	European War Pensions.....	38,000,000 00	37,130,435 77	37,137,254 46
ZA-11	203	War Veterans' Allowances.....	8,650,000 00	8,473,260 83	6,577,865 04
ZA-12	204	Unemployment Assistance.....	100,000 00	39,997 25	44,659 44
ZA-12	205	Hospital and Other Allowances.....	650,000 00	648,670 79	494,643 79
ZA-12	206	Decoration Awards.....	50,000 00	34,329 93	1,900 92
ZA-12	207	Widows' Compassionate Allowances to be paid under terms and conditions approved by the Governor in Council.....	720,000 00	717,913 60	301,735 69
ZA-12	523				
ZA-12	466		5,000 00	2,898 76	
ZA-12	524	*Compassionate Allowances—Orphaned Dependent Children.....			
ZA-12	Stat.	Re-establishment Credits, War Service Grants Act, c. 51, 1944.....	1,121,923 20	1,121,923 20	
ZA-13	Stat.	Gratuity Payments, War Service Grants Act, c. 51, 1944.....	19,106,431 33	19,106,431 33	
<i>Services to Veterans and Dependents</i>					
ZA-13	208	Care of Patients.....	6,879,058 00	6,304,197 23	4,161,846 43
ZA-18	209	Veterans' Bureau.....	220,197 00	200,405 39	180,328 88
ZA-18	210	Employers' Liability Compensation.....	75,000 00	66,493 26	67,886 49
ZA-19	211	Grant to Last Post Fund.....	85,000 00	40,913 61	57,881 16
ZA-19	212	Grant to Canadian Legion.....	9,000 00	9,000 00	9,000 00
PENSIONS AND OTHER BENEFITS					
ZA-19	241	Pensions payable to men on Active Service, Northwest Rebellion, 1885 and General Pensions.....	16,000 00	13,821 43	14,786 75
ZA-19	Stat.	Militia Pensions Act, 1901, c. 133, R.S.....	2,227,534 95	2,227,534 95	1,845,879 23
ZA-19	Stat.	Annuity to Colonel John T. C. Thompson, Appropriation Act, No. 3, c. 53, 1939.....	4,999 92	4,999 92	4,999 92
SOLDIER SETTLEMENT OF CANADA					
ZA-19	336	Administration of Soldier Settlement, British Family Settlement, General Land Settlement and Veterans' Land Act.....	1,440,290 00	1,375,263 85	824,527 75
ZA-21	337	Payment to the Government of the United Kingdom on account of losses under the 3,000 British Family Agreement of August 20th, 1924, and the New Brunswick 500 British Family Agreements of August 4th, 1927 and August 27th, 1935.....	15,000 00	14,947 68	12,057 18
SUPERANNUATION AND RETIREMENT BENEFITS					
ZA-22	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	7,816 66	7,81 66	8,518 32
		Total Ordinary.....	83,247,262 05	81,031,272 65	54,062 032 51
		Allotted from the War Appropriation (Details on page ZA-22).....	34,260,155 37	32,758,551 32	16,845,248 18
WRITE-DOWN OF ASSETS					
ZA-45	Stat.	Reductions in Soldier and General Land Settlement Loans, Soldier Settlement Act, c. 49, 1933, Farmers' Creditors Arrangement Act, c. 53, 1934 and Orders in Council under the War Measures Act, c. 206, R.S.....	324,874 69	324,874 69	553,385 31
		Grand Total.....	\$117,832,292 11	\$114,114,698 66	\$71,460,666 00

* Complete title is shown in following details.

Salary of Minister, Hon. I. A. Mackenzie, Salaries Act, c. 182, R.S.	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	\$ 2,000 00

Vote 195 (and Vote 512, Supplementary Estimates) Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	161,645 00	161,645 00	145,058 54
Cost of Living Bonus and Other Pay-list Items.....	15,139 00	15,139 00	12,527 90
Telephones, Telegrams and Postage.....	4,000 00	4,000 00	3,609 37
Equipment	500 00	500 00	500 00
Sundries	3,000 00	3,000 00	2,680 74
A Transportation and Travelling Expenses.....	8,000 00	8,000 00	7,435 29
	<u>\$ 192,284 00</u>	<u>\$ 192,284 00</u>	<u>\$ 171,811 84</u>

As of March 31, 1945, there were 93 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks. W. S. Woods, Deputy Minister, \$9,000; R. E. Wodehouse, Deputy Minister, \$9,000 (Oct. 13) (from Oct. 14, \$3,000 plus \$6,000 from Stat., Salaries, Commissioners, Canadian Pension Commission); M. Aylesworth, \$3,240; G. A. Browne, \$3,240; C. H. Coll, \$3,300; J. R. L. Crawford, \$3,120; E. B. Davies, \$2,400; A. Dixon, \$4,080; A. J. Dixon, \$5,400; *W. H. George, \$4,800; W. G. Gunn, \$5,400; *A. H. Hall, \$2,520; G. Leyden, \$2,100, Private Secretary's Allowance, \$600; L. W. Lloyd, \$3,120; J. A. MacDonald, \$3,600; G. S. Macfarlane, \$3,720; J. W. McKee, \$6,000, (Oct. 13, transferred to Vote 198); A. U. Meikle, \$5,400; J. R. Millar, (June 30) \$6,000; T. Parkinson, \$3,300; W. Reburn, \$5,100; A. Reddock, \$3,300; C. N. Senior, \$5,500, of which \$3,000 is paid from War Appropriation—Committee on Demobilization; G. L. Sweet, \$3,120; *R. K. Walker, \$3,120; A. H. Ward, \$3,000.

A Travelling expenses (exclusive of transportation warrants) of \$300 or over were paid to: Hon. I. A. Mackenzie, \$2,177.70; C. N. Senior, \$731.41; R. E. Wodehouse, \$307.83.

PENSIONS BRANCH

Vote 196 (and Vote 513, Supplementary Estimates) Pensions Branch Administration

	Estimates	Allotments	Expenditures
Salaries	1,340,231 00	1,323,231 00	1,271,361 71
Cost of Living Bonus and Other Pay-list Items.....	215,521 00	215,521 00	178,752 27
A Telephones, Telegrams and Postage.....	40,000 00	44,000 00	43,745 37
B Equipment	50,000 00	62,000 00	61,909 31
Lands and Buildings.....	3,000 00	3,000 00	2,966 08
C Sundries	15,000 00	15,000 00	12,408 75
Professional and Special Services.....	1,000 00	1,000 00	230 55
Cost of Investigations by Soldier Settlement.....	3,000 00	3,000 00	3,000 00
Rents	5,000 00	5,000 00	145 60
D Materials and Supplies.....	85,000 00	85,000 00	82,586 33
Freight, Cartage and Express.....	8,000 00	9,000 00	8,967 33
E Transportation and Travelling Expenses.....	50,000 00	50,000 00	43,751 17
	<u>1,815,752 00</u>	<u>1,815,752 00</u>	<u>1,709,824 47</u>
Less Recoveries, Dependents' Allowance Board Investigations.	60,000 00	60,000 00	45,400 00
	<u>\$1,755,752 00</u>	<u>\$1,755,752 00</u>	<u>\$1,664,424 47</u>

As at March 31, 1945, there were 1,211 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

	Salary rate		Salary rate		Salary rate
*Ackerley, P.....	\$3,000 00	*Graham, F.....	2,520 00	Minns, E. H.....	3,720 00
Allen, P. W.....	3,000 00	Greer, R. F. T.....	4,200 00	*Morphy, C. R.....	3,120 00
Anderson, J. D.....	3,000 00	Haslett, J.....	2,400 00	(Dec. 19)	
Ballantyne, W. H.....	4,920 00	Hicks, W. B.....	3,600 00	*Morrison, T.	5,100 00
Berkley, K. R.....	2,400 00	(Nov. 23)		Oliver, J. P.....	4,140 00
Berry, H.....	2,400 00	Hill, R. H.....	3,120 00	(Apr. 30)	
Blake, C.....	2,400 00	Hughson, T. L.....	2,640 00	Park, A. W.....	4,680 00
Boyd, G. H.....	5,120 00	Jefferies, A.....	2,400 00	*Pate, F.	3,720 00
Butler, A. A.....	2,880 00	Jones, A. R.....	3,720 00	*Petelle, J. A. L.....	2,520 00
*Butson, F. W.....	2,520 00	*Kilgour, W. H.....	2,820 00	*Pinnell, F. T.....	3,000 00
Carruthers, C.....	2,400 00	*Lambert, S. E.....	3,000 00	Richards, A. E.....	2,520 00
*Carter, C. W.....	4,020 00	Little, F. C.....	3,720 00	Robinson, H. P.....	2,400 00
*Chesham, E. N.....	3,120 00	Logan, H. M.	2,400 00	Salter, P. E.....	3,120 00
Child, J. C.....	3,000 00	*Lugar, W. R. B.....	2,520 00	(Mar. 31)	
*Churchward, S. G....	3,000 00	*MacGregor, A. E....	3,420 00	Saville, H.....	3,000 00
*Colclough, W. T.....	3,000 00	Madden, A.	2,400 00	*Scott, D. S.....	3,000 00
*Collins, H. L.....	2,700 00	Manley, A. L.....	2,400 00	*Smith, P. M.....	2,520 00
*Cox, A.....	2,820 00	Martin, A. B.....	3,000 00	*Steele, C. Y.....	3,120 00
Cross, W. H.....	2,400 00	McMane, C.....	5,700 00	*Todd, A. P.....	3,000 00
Deguerre, H. W.....	4,200 00	*McRae, G. W.....	3,720 00	Tucker, C. L.....	3,600 00
*Derby, G. C.....	5,400 00	*Meikle, A. U.....	4,920 00	*Turnock, F.....	2,520 00
*Fenton, T.	4,200 00	(transferred to Vote		*Welton, H. N.....	3,000 00
Fleming, W. L.....	2,400 00	195, Dec. 31)		Whitelaw, W. T....	3,000 00
(May 22)		Middleton, G. R.....	4,020 00	Wickwire, L. H.....	3,600 00
*French, S. T.....	2,460 00	(including living al-		*Williams, G.	2,820 00
*Garrett, K. M.....	3,000 00	lowance \$300)		Wilson, A.....	2,400 00

A Charges for the three services are: telephones, \$15,434.89; telegrams, \$2,817.87; postage, \$25,492.61.

B Suppliers receiving \$5,000 or more: Department of Public Printing and Stationery, \$30,396.96 for office equipment; Photostat Corporation, Rochester, N.Y., \$8,242.79—purchase of photostat machine.

C Includes \$3,595.95, covering interest paid on balances of personal accounts included in War Service Gratuity and Pensions Administration Trust Funds, which were closed out during the fiscal year; and \$4,209.32, light, heat, power and water rates.

D Suppliers receiving \$5,000 or more: Department of Public Printing and Stationery, \$60,431.85; Photostat Corporation, Rochester, N.Y., \$14,362.12.

E Travelling expenses (exclusive of cost of transportation warrants) of \$300 or over were paid to: B. Blais, \$619.59; P. Choquette, \$578.02; G. C. Derby, \$2,163.06; R. England, \$473.52; E. W. Green, \$312.15; F. P. Haines, \$362.80; W. F. Hill, \$337.74; M. B. Holmes, \$304.05; G. H. Hutton, \$358.58; A. E. Jewell, \$357.96; A. R. Jones, \$372.63; W. A. Kenney, \$599.87; D. G. Kerr, \$1,621.08; M. G. Killorn, \$332.02; F. Leclerc, \$1,324.35; F. Leduc, \$305.22; W. Leslie, \$399.50; A. G. MacNaughton, \$641.41; A. B. Martin, \$709.66; N. W. Millar, \$345.17; W. E. Payn, \$522.85; G. Porter, \$1,094.28; C. H. Ramsden, \$326.34; G. L. Smith, \$324.28; C. F. Sutherland, \$455.06; A. Taylor, \$476.65; G. Toms, \$646.14; J. A. Vaughan, \$434.76; C. Wakefield, \$410.89.

Canadian Pension Commission, Salaries of Commissioners—Pension Act, c. 157, R.S.,
and amendments.....\$ 63,075 99

Annual salaries paid to the Canadian Pension Commissioners as at March 31, 1945, were as follows: J. L. Melville, Chairman, \$7,000; H. M. Barnes, \$6,000; H. Bray, \$6,000; H. A. Bridges, \$6,000; F. F. Chute, \$6,000; H. A. L. Conn, \$6,000; J. M. Forman, \$6,000; R. J. Gordon, \$6,000; O. F. B. Langelier, \$6,000; J. K. Matheson, \$6,000; N. L. Pickersgill, \$6,000; C. B. Reilly, \$6,000; R. E. Wodehouse, \$6,000. Travelling expenses of the Commission are paid from Vote 197.

Vote 197 (and Vote 514, Supplementary Estimates) Canadian Pension Commission—Administration Expenses

	Estimates	Allotments	Expenditures
Salaries	615,145 00	615,145 00	542,332 03
Cost of Living Bonus and Other Pay-list Items.....	62,960 00	62,960 00	49,696 55
A Telephones, Telegrams and Postage.....	15,000 00	15,000 00	14,068 96
Equipment	5,000 00	5,000 00	1,804 94
Sundries	5,000 00	5,000 00	3,898 39
B Pensions—Retired Commissioners	3,550 00	3,550 00	3,549 96
C Professional and Special Services.....	10,000 00	10,000 00	4,300 28
Cost of Investigations by Soldier Settlement.....	1,500 00	1,500 00	1,500 00
Rents	500 00	500 00	80 50
D Materials and Supplies.....	10,000 00	14,000 00	13,406 13
Freight, Cartage and Express	100 00	100 00	1 25
E Transportation and Travelling Expenses.....	60,000 00	56,000 00	35,267 98
	<u>\$ 788,755 00</u>	<u>\$ 788,755 00</u>	<u>\$ 669,906 97</u>

As of March 31, 1945, there were 376 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

	<div>Salary rate</div>		<div>Salary rate</div>		<div>Salary rate</div>
*Ainley, L. T.....	\$ 4,500 00	Grove, J. H.....	4,500 00	*Nichol, H. W.....	3,420 00
Anderson, C. E.....	4,500 00	*Halkett, N. M.....	4,800 00	Nodwell, G. R.....	4,500 00
Bird, E. S.....	4,500 00	Harbeson, A. E.....	4,500 00	Paterson, W.	2,400 00
*Bradley, R. M.....	4,500 00	*Henderson, R. S.....	4,500 00	*Petitclerc, J. L.....	4,500 00
*Bridges, E. S.....	4,500 00	*Howlett, G. P.....	4,680 00	*Pratt, C. M.....	4,500 00
*Butler, K. C.....	4,500 00	Hulburt, C. W.....	4,120 00	*Rowswell, A. C.....	4,800 00
Cain, M. C.....	4,500 00	(Oct. 31)		Russell, F. J.....	2,520 00
Cooper, P. C.....	2,400 00	*James, I. W.....	4,500 00	*Seaton, W. B.....	4,800 00
Davidson, A. M.....	4,860 00	*Keillor, B. F.....	4,800 00	*Sheffield, E.....	4,500 00
*Dexter, W. E.....	4,200 00	*Keillor, C. N.....	5,400 00	*Shields, J. D.....	4,800 00
*Eyres, H. H.....	4,800 00	*Laing, J. W.....	4,500 00	Simpson, B.	3,300 00
Firth, J. H.	2,760 00	Laurin, J. B.....	4,500 00	Somerville, A. N.....	4,500 00
*Flegg, R. F.....	4,500 00	*Lavigne, L. F.....	4,500 00	*Sparks, H. S.....	2,520 00
Fry, W. R.....	4,500 00	Lawson, J. (Dec. 28)..	2,700 00	Stewart, D. W.....	4,500 00
*Gibson, M. J.....	4,500 00	Lindsay, R. D.....	4,500 00	Strebig, D. L. M.....	4,500 00
Gillrie, R. B.....	4,260 00	*MacDermott, W. B...	4,800 00	*Sully, N. C.....	4,260 00
Gliddon, W. O.....	4,620 00	MacDonald, K. M....	3,600 00	*Thompson, A. E.....	4,500 00
Gordon, M. K.....	4,500 00	*McGregor, I. B.....	4,500 00	Toone, G. F. (Jan. 31).	3,720 00
*Gordon, R. J.....	4,500 00	McKenty, V. J.....	4,260 00	Towers, T. L.....	4,080 00
(Aug. 31, transferred		McNeil, J. H. K.....	2,520 00	Tutt, W. R. (Dec. 31).	4,500 00
to Salaries, Commis-		Miller, J. M.....	4,500 00	*Urie, G. N.	4,800 00
sioners, Canadian		Minorgan, G. A.....	4,080 00	*Walton, F. C. A.....	4,500 00
Pension Commis-		Mott, F. A.....	2,520 00	Whitecomb, H. A.....	4,500 00
sion)					

A Charges for the three services are: telephones, \$2,757.40; telegrams, \$236.25; postage, \$11,075.31.

B Pensions to C. W. Peck and Sir R. E. W. Turner.

C This allotment covers cost of medical examinations e.g. doctors' fees, hospital observation, etc.

D Includes payments to the Department of Public Printing and Stationery, \$13,404.64.

E Travelling expenses (exclusive of transportation warrants) of \$300 or over were paid to: H. M. Barnes, \$574.30; H. Bray, \$1,250.80; H. A. Bridges, \$1,394.05; F. F. Chute, \$837.97; P. M. Devine, \$383.41; J. H. Firth, \$752.70; R. J. Gordon, \$1,116.85; E. R. Grant, \$337.40; O. F. B. Langelier, \$910.72; J. K. Matheson, \$1,007.66; N. L. Pickersgill, \$360.95; C. B. Reilly, \$894.76; H. A. Whitecomb, \$355.65; W. R. Young, \$1,212.41.

Included in the expenditures are payments to the Canadian National Railways, \$5,948.46; Canadian Pacific Railway Co., \$5,399.71, mainly for acquitted transportation warrants.

Vote 198 (and Vote 515, Supplementary Estimates) War Veterans' Allowance Board

	Estimates	Allotments	Expenditures
Salaries	102,565 00	102,565 00	94,906 10
Cost of Living Bonus and Other Pay-list Items	10,361 00	10,361 00	6,392 18
Telephones, Telegrams and Postage	2,500 00	2,500 00	2,259 20
Equipment	1,500 00	1,500 00	698 86
Sundries	1,000 00	1,000 00	770 17
A Professional and Special Services	2,000 00	2,000 00	1,718 90
B Cost of Investigations by Soldier Settlement	35,000 00	35,000 00	35,000 00
C Materials and Supplies	7,000 00	7,000 00	6,876 47
Freight, Cartage and Express	600 00	700 00	607 50
D Transportation and Travelling Expenses	16,000 00	15,900 00	14,081 56
	<u>\$ 178,526 00</u>	<u>\$ 178,526 00</u>	<u>\$ 163,310 94</u>

As at March 31, 1945, there were 49 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date follows. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employee in receipt of war duties supplement is indicated by an asterisk. A. T. Bond, \$4,800; H. A. Bowie, \$6,000; D. Carmichael, \$7,000; *M. A. Lavoie, \$4,500; A. C. March, \$6,000; W. L. Mattice, \$2,460; J. W. McKee, \$6,000; H. D. Pickworth, \$3,300.

- A This allotment covers the cost of medical examination of applicants, e.g. doctors' fees and hospital observation, etc.
- B Where veterans reside in localities within easier reach of field supervisors of the Soldier Settlement of Canada than of departmental investigators, investigations are carried out by that Branch. The rates charged are \$12 for initial investigations and \$6 for check-ups.
- C Payments to the Department of Public Printing and Stationery amounted to \$6,875.16.
- D Travelling expenses (exclusive of transportation warrants) of \$300 or over were paid to: G. A. Barclay, \$396.60; H. H. Church, \$357.89; H. Griffin, \$541.30; D. G. Kerr, \$397.87; F. Leclerc, \$419.18; J. Richard, \$418.32; C. F. Sutherland, \$761.09; J. A. Vaughan, \$1,263.23; A. S. Young, \$441.56. Travelling expenses of applicants were also paid from this allotment.

REHABILITATION BRANCH

Vote 199 (and Vote 516, Supplementary Estimates) Branch Administration

	Estimates	Allotments	Expenditures
Salaries	45,195 00	45,195 00	37,630 53
Cost of Living Bonus and Other Pay-list Items	3,069 00	3,369 00	3,276 62
A Advertising and Publicity	55,000 00	55,000 00	13,920 95
Telephones, Telegrams and Postage	1,000 00	1,000 00	682 66
Equipment	3,500 00	3,500 00	
Sundries	1,200 00	1,200 00	135 39
B Professional and Special Services	1,500 00	2,800 00	2,727 50
C Special Placement Services	10,000 00	10,000 00	6,272 96
D Materials and Supplies	3,000 00	3,000 00	2,945 92
Freight, Cartage and Express	100 00	100 00	20 49
E Transportation and Travelling Expenses	11,000 00	9,400 00	7,206 08
	<u>\$ 134,564 00</u>	<u>\$ 134,564 00</u>	<u>\$ 74,819 10</u>

As of March 31, 1945, there were 23 salaried employees being paid from this account. A list of those who were receiving salaries at annual rates of \$2,400 or over on that date or at date of separation follows. Date of separation is shown in parenthesis. W. S. Woods, Associate Deputy Minister, \$8,000 (Oct. 13; transferred to Vote 195); L. Charbonneau, \$4,200; E. B. Reid, \$4,800; O. R. Russell, \$4,020; A. M. Wright, \$4,920.

- A Includes payments to the Department of Public Printing and Stationery \$4,308.90; National Film Board, \$9,314.
- B Includes payment of \$2,040 to Robert England under P.C. 133/8202 of October 25, 1944, and \$687.50 to John A. Long under P.C. 370/7093 of September 13, 1944.
- C Includes payments to the War Amputations of Canada covering reimbursement for payments to R. R. Hodgson, Placement officer, for salary, \$3,000, and travelling expenses, \$1,158.05, also payment to the National Society for the Deaf and Hard of Hearing for salary of Managing Director, \$300, and travelling expenses, \$309.46.
- D Includes payments to the Department of Public Printing and Stationery of \$2,936.32.
- E Travelling expenses (exclusive of transportation warrants) of \$300 or over were paid to: R. England, \$683.15; G. R. Turner, \$707.73; W. S. Woods, \$435.79.

Vote 200 (and (a) Vote 517, Supplementary Estimates; (b) Vote 465, Further Supplementary Estimates)
Rehabilitation Division

	Estimates	Allotments	Expenditures
Salaries	230,230 00	260,230 00	254,142 00
Cost of Living Bonus and Other Pay-list Items	20,453 00	23,453 00	22,277 77
Telephones, Telegrams and Postage	2,000 00	2,700 00	2,668 63
A Equipment	61,000 00	35,000 00	34,658 08
Sundries	600 00	600 00	436 01
B Professional and Special Services	8,000 00	5,000 00	3,432 00
C Materials and Supplies	9,000 00	9,000 00	3,971 12
Freight, Cartage and Express	100 00	100 00	58 70
D Transportation and Travelling Expenses	25,000 00	20,300 00	19,177 95
	<u>\$ 356,383 00</u>	<u>\$ 356,383 00</u>	<u>\$ 340,822 26</u>

As of March 31, 1945, there were 518 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates do not include cost of living bonus. Dates of separation are shown in parentheses.

Salary rate	Salary rate	Salary rate
Andoff, J. E. \$ 3,000 00	Fisher, A. G. 2,520 00	Logan, F. L. 3,000 00
Barron, J. H. 3,000 00	Forrester, G. A. 2,520 00	Longley, C. F. 2,400 00
Baskerville, M. G. 3,120 00	Fortin, M. M. J. 3,000 00	Lovelace, S. E. 2,520 00
Beck, E. W. T. 2,400 00	Frechette, H. F. E. 4,000 00	MacKey, W. T. 3,000 00
Beckingham, W. W. ... 3,000 00	Galbraith, F. A. 3,000 00	Mann, G. L. 3,600 00
Bell, P. 3,000 00	Gill, C. V. 2,520 00	Manson, F. J. 2,520 00
Bennett, J. J. 3,000 00	Gillie, K. B. 3,000 00	Masson, D. G. 3,240 00
Berlyn, M. L. 3,000 00	Gilmour, M. H. 2,520 00	Masson, H. 3,240 00
Bird, W. E. 3,240 00	Godfrey, R. F. 3,000 00	Mathieson, L. 3,000 00
Boulter, A. W. 3,000 00	Gosselin, J. P. Y. 2,520 00	McCallum, R. K. 2,640 00
Bradley, J. P. 2,520 00	Graves, H. C. 2,520 00	McIntosh, J. R. 4,200 00
Bradley, W. R. 2,520 00	Greer, T. E. 3,600 00	McKinley, F. A. 3,240 00
Breck, T. G. 3,600 00	Grenier, J. J. 2,520 00	McLean, I. 3,600 00
Brooks, C. C. 3,120 00	Grose, R. E. 3,000 00	McMurray, J. A. 2,520 00
Brown, A. E. 3,600 00	Harris, W. E. 5,000 00	Megloughlin, W. B. 3,900 00
Brown, G. H. 4,200 00	Herbert, H. R. 3,600 00	Michaud, A. J. S. 3,000 00
Brown, J. 2,520 00	Hinch, T. W. B. 3,240 00	(Jan. 22)
Bruce, V. N. 4,140 00	Holdsworth, W. 3,480 00	Mills, F. S. 2,520 00
Bruyere, G. J. R. 3,000 00	Holley, T. G. 3,000 00	Milward, P. E. 3,000 00
Bryan, B. G. 3,120 00	Holloway, R. D. 3,000 00	Moore, R. J. 2,520 00
Bryers, B. H. 3,600 00	Hopkins, J. R. 3,240 00	Morrison, L. B. 3,000 00
Calneck, J. M. 3,000 00	Horsfield, R. E. 3,600 00	Morwick, H. 5,100 00
Cameron, J. 2,520 00	Hounson, A. E. 3,000 00	Murdoch, W. G. 2,520 00
Casey, N. O. 3,120 00	Ireland, R. R. 3,000 00	Norrington, A. H. 3,000 00
Chartrand, R. L. 3,120 00	Jamieson, B. 3,000 00	Oldaker, G. 2,520 00
Clear, S. G. 2,520 00	Jamieson, H. W. 4,800 00	Ouvrard, J. E. R. 2,520 00
Cole, H. G. S. 2,520 00	Jenkins, W. L. 2,520 00	Paquin, J. H. E. 3,000 00
Corrigan, W. 3,120 00	Jolley, J. 2,400 00	Parker, S. 2,520 00
Coward, G. S. 3,000 00	Jones, H. P. H. 3,600 00	Parliament, G. H. 4,800 00
Craig, E. A. 3,120 00	Kelley, G. K. 3,240 00	Patterson, C. R. 3,000 00
Crane, C. E. 2,520 00	Kerans, P. F. J. 3,000 00	Pentland, B. G. 3,000 00
Crawford, A. W. 5,100 00	King, J. E. 3,600 00	Phillips, F. S. 3,000 00
Crawford, O. W. E. 3,000 00	Knott, W. G. 2,520 00	Plummer, J. O. 3,000 00
Crossen, W. V. 4,200 00	Lachance, J. H. 3,120 00	Powell, M. 2,520 00
Crossley, C. J. 3,000 00	Lachlan-White, T. R. ... 3,000 00	Probe, J. O. 3,000 00
Dale, V. R. 2,520 00	Lafond, R. T. 3,000 00	Read, J. H. 3,600 00
(Jan. 27)	Laird, F. W. 3,000 00	Reed, J. B. 2,520 00
Davis, E. W. 3,120 00	Landriau, F. A. 3,240 00	Richardson, H. E. 3,120 00
De Grace, A. 3,000 00	Lane, H. N. 2,520 00	Richardson, W. B. 3,120 00
Doughty, H. G. N. 3,000 00	Lane, T. H. 2,400 00	Rickard, H. J. C. 3,000 00
Dowler, I. J. 3,000 00	Lawrence, M. F. 3,000 00	Ridley, B. W. 3,000 00
Edwards, W. 2,520 00	Lea, H. 3,000 00	Robertson, C. M. 3,600 00
Ellis, H. E. 2,520 00	Leavitt, H. R. 3,120 00	Robertson, R. S. 3,120 00
Ferguson, W. K. 2,520 00	Lindsay, N. C. 3,600 00	Rose, G. E. 3,000 00
Ferland, L. 3,000 00	Livingstone, A. G. 3,120 00	Roy, R. J. N. 3,600 00

	Salary rate		Salary rate		Salary rate
Scandrett, W. L.....	2,520 00	Sutton, J.....	3,900 00	Weldon, C. L.....	2,520 00
Shortliffe, E. C.....	3,000 00	Taylor, T. T.....	3,240 00	Wensley, H.....	3,000 00
Shouldice, V. W.....	3,000 00	Thomas, B. H.....	3,000 00	Whipple, H. M.....	2,520 00
Skeaff, J. M.....	3,000 00	Thomas, O. P.....	3,000 00	Wiseman, C. R.....	3,000 00
Smith, J. E.....	3,000 00	Vallerand, J. G.....	2,520 00	Wood, P. S.....	2,520 00
Smith, S. R.....	3,000 00	Waugh, A. M.....	2,520 00	Wright, G. A.....	3,000 00
Spring, P. J.....	3,000 00	Webb, W. K.....	3,240 00	Young, A. S.....	2,520 00
Stevens, V. S.....	4,920 00	Weir, H. E.....	3,000 00	Young, J. K. C.....	3,000 00

- A Includes payments to the Department of Public Printing and Stationery of \$34,288.66 for office equipment.
- B Includes payments to G. M. Weir of \$3,111, on the basis of a per diem allowance of \$17, authorized by P.C. 52/628 of January 26, 1942. His travelling expenses under this authority are shown in D.
- C Includes payments to the Department of Public Printing and Stationery of \$3,494.87.
- D Travelling expenses (exclusive of transportation warrants) of \$300 or over were paid to: J. E. Andoff, \$337.90; M. L. Berlyn, \$542.70; L. Charbonneau, \$653.50; A. W. Crawford, \$500.37; E. A. Dunlop, \$512.19; T. F. Hamilton, \$342.14; H. W. Jamieson, \$313.53; G. Uttley, \$314.44; G. M. Weir, \$1,550.01.

Vote 201 (and Vote 518, Supplementary Estimates) Veterans' Welfare Division

	Estimates	Allotments	Expenditures
Salaries	291,245 00	291,245 00	248,199 21
Cost of Living Bonus and Other Pay-list Items	32,126 00	32,126 00	26,244 28
A Telephones, Telegrams and Postage	10,000 00	11,000 00	10,836 82
B Equipment	8,000 00	8,050 00	8,033 13
Sundries	2,500 00	2,500 00	2,414 05
Professional and Special Services	1,500 00	1,500 00	267 75
C Materials and Supplies	15,000 00	13,250 00	11,331 48
Freight, Cartage and Express	300 00	1,000 00	647 40
D Transportation and Travelling Expenses	22,000 00	22,000 00	21,871 52
	<u>\$ 382,671 00</u>	<u>\$ 382,671 00</u>	<u>\$ 329,845 64</u>

As of March 31, 1945, there were 139 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

Travelling expenses of these employees where the amount was \$300 or over are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Baker, F. J.	\$ 2,640 00		MacPherson, J. T.	2,640 00	
Barnett, J. H.	3,300 00		McCrae, F. W.	3,600 00	
*Bell, H. M.	3,900 00		McDonald, D. A.	2,640 00	
Bourgeault, J. A.	3,000 00		McFarlane, A.	2,760 00	
Catto, J. A.	3,000 00	\$ 391 10	McKenzie, W.	2,760 00	
Counsell, J. G.	2,640 00		McLaren, W. R.	2,880 00	
Dawkins, J. W.	2,640 00	359 43	Molson, H. E.	3,000 00	
Dawson, B.	3,600 00	506 65	Morgan, D. W.	2,640 00	
Desjardins, L. H.	3,600 00		Northup, F. F.	2,640 00	
Dunlop, E. A.	3,600 00		Okell, S. H.	3,600 00	
*Elliott, O. C.	3,960 00		Parry, H. (Aug. 21)	3,000 00	
Goldston, R. G.	2,760 00	394 15	Payne, R. W.	2,400 00	
Gunn, B. S.	2,640 00		Rosser, G. L.	3,000 00	
Hamilton, T. F.	3,000 00		*Rumball, W. G.	3,900 00	
Johnson, J. W.	3,600 00		Strickland, C. H.	2,640 00	302 20
Kidd, E. E.	3,000 00		Taunton, A. J. S.	3,000 00	
Kirkpatrick, W. A.	2,640 00		Tyrrell, W. C.	3,000 00	
Lennan, C. R.	2,640 00	327 27	Wheeler, P. A. (July 31) .	2,400 00	
MacKenzie, L. H.	2,640 00	667 80			

- A Charges for the three services are: telephones, \$5,537.83; telegrams, \$721.84; postage, \$4,577.15.
- B Includes payments to the Department of Public Printing and Stationery for office equipment, \$7,326.46.

- C Includes payments to the Department of Public Printing and Stationery, \$11,014.53.
 D The following employees whose salary rates were under \$2,400 or whose salaries are listed elsewhere, received travelling expenses (exclusive of transportation warrants) of \$300 or over: S. Baker, \$322.39; L. Ferland, \$1,724.46; J. A. Lalonde, \$566.71.

Direct Payments to Veterans and Dependents

Vote 202 (and Vote 519, Supplementary Estimates) European War Pensions.....	38,000,000 00
Expenditures.....	\$37,130,435 77

These pensions are for the 1914-18 War. Pensions for the present war are paid from the War Appropriation. Pensions, gratuities and grants awarded under the Pension Act in respect of:—

A Disabled and deceased ex-members of the Canadian Expeditionary Force	36,913,283 74
B Disabled and deceased ex-members of the British Forces (Supplementary Pensions)	52,174 51
C Deceased ex-members of the Allied Forces	17,302 88
D Disabled and deceased members of the Militia whose disabilities or death occurred after the War	59,284 00
E New Zealand Pensions (Recoverable)	31,687 35
Burial Grants	56,703 29
	\$ 37,130,435 77

- A On March 31, 1945, there were 91,084 active pension accounts, including 17,221 dependents' cases; this compares with 92,487 accounts, including 17,243 dependents' cases on March 31, 1944.
 B Ex-officers, and dependents of deceased ex-officers, who served with the British Forces and were domiciled in Canada at the outbreak of war, receive payments supplementary to British Pensions to bring the sum of the two pensions up to the Canadian scale. There were 230 such cases in payment on March 31, 1945; 38 South African pensions were also similarly supplemented.
 C Dependents, of ex-members of the forces of His Majesty's Allies who died as a result of war and who were domiciled in Canada at the outbreak of war, receive supplementary pensions up to the Canadian scale. On March 31, 1945, such supplementary pensions in payment were: Belgian, 1, French, 31, Italian, 3.
 D 139 cases were in payment on March 31, 1945.
 E The New Zealand Government is billed at the close of each fiscal year and the refund is deposited to Ordinary Revenue—Refunds of Expenditure.

Vote 203 (and Vote 520, Supplementary Estimates) War Veterans' Allowances.....	8,650,000 00
Expenditures.....	\$8,473,260 83

The provisions of the legislation under which these allowances are payable are similar in character to those of the Old Age Pensions Act in so far as income is concerned. The maximum allowance issuable is \$20 a month for single persons and \$40 a month for married persons, except in cases of special circumstances when a further amount of \$10.41 a month for single persons and \$20.83 for married persons may be granted. The total income of recipients may not exceed \$390 a year for single men or \$755 for married men.

A comparative statement of the number of allowances in payment follows:

	March 31, 1945	March 31, 1944
Allowances		
Veterans over 60 years of age.....	16,898	16,080
Veterans unable to maintain themselves because of disabilities or economic handicaps	7,303	7,768
Dependents of deceased veterans (payable for one year only).....	424	448
	24,625	24,296
Supplementary payments		
Single persons	6,145	3,247
Married persons	7,249	2,927
	13,394	6,174

Vote 204 Unemployment Assistance.....	100,000 00
Expenditures.....	\$ 39,997 25

Payments from this vote are made to augment the pensions of veterans by an amount sufficient to ensure that they receive remuneration equal to the amount of municipal assistance afforded to non-pensioned veterans and civilians.

Approximately three hundred and forty pensioners received assistance during the year.

Vote 205 (and Vote 521, Supplementary Estimates) Hospital and Other Allowances.....	650,000 00
Expenditures.....	\$ 648,670 79

On March 31, 1945, 1,149 patients in hospital were receiving hospital allowances. The rates of allowances are authorized in the treatment regulations of the Department, (P.C. 4465 of June 1, 1944, which cancels all previous regulations). Commencing at \$60 a month for single men, they increase according to rank and number of dependents of the ex-soldier. Pensions are suspended during periods of hospitalization.

The expenditure includes allowances amounting to \$21,891.25 for clothing and comforts provided to patients who, although eligible to receive treatment, are limited to this form of allowance.

Vote 206 (and Vote 522, Supplementary Estimates) Decoration Awards.....	50,000 00
Expenditures.....	\$ 34,329 93

Awards are made to men who, for their conduct in the present war, have received any of the following decorations: Victoria Cross, Distinguished Conduct Medal, Distinguished Flying Cross, Distinguished Flying Medal, Military Cross and Conspicuous Gallantry Medal.

Awards paid during the fiscal year were in respect of the following decorations: Distinguished Conduct Medal, 6; Distinguished Flying Cross, 72; Bar to Distinguished Flying Cross, 1; Distinguished Flying Medal, 204; Military Cross, 2; and Conspicuous Gallantry Medal, 3.

Vote 207 (and (a) Vote 523, Supplementary Estimates; (b) Vote 466, Further Supplementary Estimates) Widows' Compassionate Allowances to be paid under terms and conditions approved by the Governor in Council.....	720,000 00
Expenditures.....	\$ 717,913 60

This vote is provided for the payment of compassionate allowances to widows, who are in necessitous circumstances, of persons who served in the Armed Forces of Canada during the war of 1914-18.

On March 31, 1945, there were 2,156 allowances in force.

Vote 524 To provide hereby, notwithstanding anything contained in the Consolidated Revenue and Audit Act, or in any other statute or law, for the payment out of the Consolidated Revenue Fund of compassionate allowances awarded by the War Veterans' Allowance Board to orphaned dependent children of veterans of the Great War 1914-18 and of the South African War, who are in necessitous circumstances, and not otherwise provided for; at such rates (not exceeding, however, \$365 per annum in the case of a single child and \$730 per annum in the case of two or more children) and in such circumstances and upon such terms as may be prescribed by the Governor in Council....	5,000 00
Expenditures.....	\$ 2,898 76

On March 31, 1945, 12 allowances were in force.

Re-establishment Credits, War Service Grants Act, c. 51, 1944.....	\$1,121,923 20
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Payments were made to former members of the Armed Forces as provided for under Part II of the War Service Grants Act, 1944.

Credits paid during the fiscal year were utilized for the following purposes:

Purchase of Homes under National Housing Act	4,776 19
Purchase of Homes not under National Housing Act	320,659 08
Repairs to Homes	85,750 16
Furniture or Household Equipment	443,650 14
Business—Working Capital	87,540 65
Business—Purchase of tools, instruments, etc.	151,704 98
Purchase of Business	15,429 14
Insurance Premiums	10,898 92
Educational—Equipment, books, etc.	1,513 94
	<u>\$1,121,923 20</u>

Gratuity Payments—War Service Grants Act, c. 51, 1944.....\$19,106,431 33

Payments were made to former members of the Forces under Part I of the War Service Grants Act, 1944.

Payments for the three Services of the Department of National Defence are as follows: Army, \$14,663,621.10; Navy, \$973,958; Air, \$3,468,852 23.

Services to Veterans and Dependents

Vote 208 (and Vote 525, Supplementary Estimates) Care of Patients

	Estimates	Allotments	Expenditures
Salaries	5,132,760 00	5,132,760 00	4,914,644 95
Cost of Living Bonus and Other Pay-list Items	738,298 00	738,298 00	680,801 53
A Telephones, Telegrams and Postage	30,000 00	40,000 00	39,068 20
B Equipment	500,000 00	620,000 00	615,504 23
After Care of Blinded Pensioners by Canadian National Institute for the Blind	5,000 00	6,500 00	6,426 00
C Lands and Buildings	500,000 00	700,000 00	638,298 77
D Sundries	295,000 00	450,000 00	447,811 39
Wages of Poppy Makers	35,000 00	40,200 00	40,141 83
E Professional and Special Services	1,500,000 00	1,398,000 00	1,221,306 19
F Rents	3,000 00	27,300 00	27,269 15
G Materials and Supplies	2,025,000 00	2,867,000 00	2,864,583 58
H Freight, Cartage and Express	40,000 00	55,000 00	54,281 23
I Transportation and Travelling Expenses	75,000 00	88,000 00	87,583 16
	<u>10,879,058 00</u>	<u>12,163,058 00</u>	<u>11,637,720 21</u>
J Less amount recoverable for treatment of the Defence Forces and Royal Canadian Mounted Police	4,000,000 00	5,284,000 00	5,333,522 98
	<u>\$6,879,058 00</u>	<u>\$6,879,058 00</u>	<u>\$6,304,197 23</u>

As of March 31, 1945, there were 4,323 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks.

	<u>Salary rate</u>		<u>Salary rate</u>		<u>Salary rate</u>
Adams, H. R.....	\$4,080 00	Archibald, D. H.....	3,220 00	*Baker, C. E.....	2,520 00
Adamson, C. M.....	4,500 00	Armstrong, G. W.....	3,420 00	Barker, C. S.....	2,400 00
Addinell, W. E.....	3,900 00	Armstrong, J. C.....	4,080 00	(Oct. 31)	
Anderson, J. F. C.....	3,000 00	Audet, G.....	4,080 00	Barnhart, W. S.....	3,000 00
Anderson, R. L.....	3,600 00	Aylesworth, F. A.....	3,000 00	Barracrough, W. W...	2,400 00
Andrews, P. M.....	2,400 00	*Baillie, W.....	4,620 00	Bates, J. F.....	4,500 00
*Anglin, G. C.....	4,620 00	*Bain, T. D.....	7,000 00	Bateson, F. R.....	3,540 00
Angrove, R. H.....	4,620 00	Baird, W. S.....	4,620 00	Bell, C. A.....	4,620 00

	Salary rate		Salary rate		Salary rate
*Bell, C. H. C.....	4,080 00	*Elkerton, F. J.....	4,080 00	Jones, J. H.....	4,080 00
Bell, F. C.....	4,620 00	Elliott, J. M.....	2,400 00	Joubert, L. de G.....	3,000 00
Bell, P. G.....	5,100 00	Ellis, F. J.....	3,240 00	Jousse, A. T.....	4,500 00
Bickford, F. L.....	3,000 00	(Jan. 18)		Joynt, W. G.....	4,200 00
Bier, L. B.....	3,540 00	Etsell, E. T.....	2,400 00	Kelsey, J. W.....	2,400 00
(June 30)		*Ferguson, J. G.....	4,620 00	*Kemp, E. G.....	4,200 00
*Blakeney, W. J.....	4,080 00	*Findlay, D. G.....	4,080 00	Kennedy, W. W.....	3,000 00
Boccius, C. S.....	3,000 00	*Finlayson, D. R.....	4,540 00	Kergin, L. W.....	2,400 00
Bonner, K. P.....	2,400 00	Fisher, S. M.....	2,700 00	Kidd, C. B.....	4,080 00
*Boyd, H. H.....	3,120 00	Fisher, T. W.....	2,400 00	King, K. C.....	3,000 00
*Brault, G. R.....	4,030 00	Fizzell, M. H. W.....	3,540 00	Kirby, O. E.....	3,000 00
Bright, C. A.....	2,400 00	Fletcher, A. A.....	3,000 00	Kirkland, A. S.....	2,400 00
Brown, W. J.....	3,000 00	Forrest, E. C. A.....	2,880 00	Kobrinisky, S.....	3,900 00
*Buchanan, G. A.....	3,900 00	*Forsyth, D. A.....	4,080 00	*Lachance, M.....	3,540 00
Burgess, J. F.....	3,000 00	Foster, A.....	2,640 00	Laidlaw, R. G.....	3,540 00
Burke, F. S.....	5,220 00	Galloway, R. J. M.....	2,700 00	*Lalonde, J. G. W.....	4,620 00
Cairns, R. M.....	4,080 00	Gardner, W. A.....	3,000 00	Lamont, J. L.....	4,080 00
Cameron, H. F.....	3,000 00	Gerrie, J. W.....	3,600 00	Langston, K. W.....	4,500 00
Campbell, D. A.....	3,000 00	Gibson, O. K.....	2,400 00	Langston, R. G.....	5,400 00
Campbell, D. M.....	4,620 00	Gormon, M. E.....	4,800 00	Lanthier, J. C.....	4,080 00
Campbell, E. A.....	4,080 00	Graham, M. D.....	4,080 00	Latta, E. E.....	4,080 00
Campbell, F. T.....	3,000 00	Gregoire, G.....	2,400 00	Laurin, C. H.....	4,620 00
Campbell, J. A. M.....	4,080 00	Griffin, B. M.....	4,500 00	Lawson, G. A.....	4,500 00
Campbell, J. G.....	2,400 00	*Grimshaw, C. M. I.....	3,540 00	*Leatherbarrow, A. T.....	4,080 00
Carmichael, M. A.....	4,260 00	Gunn, J. A.....	3,000 00	*Lemire, J. E. L.....	3,900 00
Carney, M. J.....	3,000 00	Hagerman, A. R.....	2,400 00	Leney, J. M.....	3,540 00
Caron, M.....	3,540 00	Haight, R. W.....	3,540 00	Leslie, W.....	4,080 00
Carruthers, W. C.....	2,400 00	(June 5)		Linell, E. A.....	2,400 00
Carter, L. F.....	2,400 00	Hale, G. C.....	2,400 00	Little, O. J. S.....	4,620 00
*Carveth, R. W. J.....	4,080 00	Hall, F.....	2,520 00	*Little, W. A.....	2,400 00
Catheart, J. P. S.....	5,500 00	Halprin, D.....	2,400 00	Loignon, G.....	3,000 00
*Chapman, L. H.....	2,520 00	(Jan. 31)		Loney, F. W.....	2,400 00
*Chisholm, C. A.....	4,440 00	Hamilton, K. A.....	5,100 00	*Macaulay, A. F.....	6,000 00
Christian, J. R.....	4,620 00	Harding, T. E. W.....	4,080 00	*MacCrostie, H.....	3,900 00
(May 6)		Harold, T. C.....	3,900 00	Macfarlane, J. C.....	3,900 00
Clark, J. W.....	3,540 00	Harris, F.....	2,400 00	MacKay, F. H.....	3,000 00
Clegg, G. G.....	3,900 00	Harris, L. C.....	4,120 00	MacKenzie, A. R.....	3,720 00
Cole, C. E. C.....	3,600 00	Hart, H. J.....	3,540 00	MacKenzie, K. A.....	3,000 00
*Collins, H. A.....	4,080 00	Harvey, S. L.....	2,400 00	MacLeod, C.....	4,620 00
Collins, R. J.....	2,400 00	Hayes, E. M.....	3,540 00	MacNeil, F. A.....	3,000 00
Connors, R. V.....	2,400 00	Hazlett, C.....	2,820 00	*MacQueen, D. G.....	4,080 00
*Convery, E. B.....	5,220 00	Helliwell, M.....	4,080 00	Mallette, E.....	4,080 00
Conway, H. R.....	3,540 00	Hepburn, H. H.....	2,400 00	Malone, J. M. F.....	2,400 00
Cote, J. A. R.....	2,400 00	Hesson, J. E.....	3,540 00	Mann, H. E.....	2,400 00
Couillard, J. M.....	4,680 00	(Dec. 31)		Martin, H. W.....	2,400 00
Courtice, J. T.....	3,600 00	Hicks, F. G.....	4,620 00	Martin, W. E.....	4,080 00
Crane, G. L.....	3,900 00	Hicks, W. H.....	3,900 00	Mason, E. G.....	4,500 00
Crassweller, H.....	3,000 00	Hill, L. R.....	2,400 00	Massie, R. A.....	4,080 00
Creighton, D. S.....	4,120 00	Holmes, C. U.....	4,080 00	Mathers, A. T.....	3,420 00
Creighton, W.....	3,420 00	Hopkins, B. H.....	3,420 00	Mayhood, F. H.....	4,080 00
Crisp, A. G.....	5,100 00	Houston, S. W.....	3,420 00	(Jan. 12)	
Croll, A.....	3,000 00	Hutchinson, W. J.....	3,000 00	*McCallum, J. S.....	4,260 00
Cromarty, R. P.....	3,420 00	Hutchison, K. O.....	2,400 00	McCann, H. J.....	4,200 00
*Cross, W. D. S.....	5,080 00	Hutton, G. H.....	4,260 00	McCart, H. W. D.....	3,000 00
Cuddihy, B.....	3,000 00	Isseman, A. L.....	3,000 00	McCartney, G. E.....	3,000 00
Currie, W. A.....	3,000 00	Jacks, H. L.....	4,500 00	McClelland, J. C.....	2,400 00
Dale, G. M.....	4,620 00	Jackson, W. I.....	2,400 00	McCormick, A. M.....	4,620 00
Davidson, V. D.....	3,300 00	(Aug. 26)		McCormick, C. P.....	4,620 00
Davis, E. G.....	2,400 00	Jamieson, R. A.....	3,600 00	McEachern, J. M.....	2,400 00
Desbrisay, H. A.....	3,000 00	Janes, F. A.....	3,540 00	McGregor, F. R.....	2,400 00
Desjardins, A.....	3,540 00	Jepson, G. L.....	2,400 00	McIntosh, F. B.....	3,540 00
Dickie, A. E.....	3,360 00	Johnson, D. S.....	4,080 00	McIntyre, D. F.....	2,400 00
Draeseke, G. C.....	3,000 00	Johnson, H. H.....	4,080 00	McKay, D. J.....	4,080 00
*Duff, J. H.....	4,200 00	Johnson, J. D.....	3,900 00	(Apr. 16)	
Dunn, W. F.....	4,080 00	Johnston, K. B.....	3,000 00	McKee, C. S.....	2,400 00
*Ecclestone, W. M.....	4,440 00	Johnston, S. R.....	2,400 00	McLean, W. J.....	4,440 00

Salary rate		Salary rate		Salary rate	
McLeod, J. G.	3,540 00	Robillard, H. J.	4,800 00	*Thomas, R. A.	4,440 00
McMurtry, G. J.	2,400 00	Robinson, S. S.	2,400 00	Tough, W. K.	
*McNeill, E.	4,200 00	*Rogers, C. J.	4,200 00	(Sept. 30)	3,540 00
McNicol, H. L.	4,800 00	*Rogers, K. F.	4,080 00	Trempe, F.	2,400 00
McQuitty, M.	4,080 00	*Rogers, S. O.	5,220 00	Trotter, H. A.	3,900 00
Mewburn, F. H. H.	3,000 00	Ross, C. H.	2,760 00	Turnbull, A.	4,080 00
Millar, D. P.	2,400 00	Ross, H. R.	3,900 00	Turnbull, F. A. (military leave June 1) .	2,400 00
Miller, G. G.	3,000 00	Rothwell, O.	3,000 00	Turnbull, W. L.	4,080 00
Mills, J. D.	4,620 00	Rush, R. D. (Dec. 31)	3,540 00	Turner, R. M.	2,880 00
Moffatt, T. I.	2,400 00	Sanders, J. L.	3,900 00	Turner, W. G.	3,000 00
Montgomery, G. E. H.	4,200 00	Savoie, A. M.	4,080 00	*Valens, W. L.	
*Mulloy, J. K.	4,620 00	Schechter, N.	3,540 00	(Dec. 11)	4,260 00
Munro, F.	2,520 00	Schinbein, A. B.	3,420 00	Valens, W. L. (Re-appointed Dec. 12 part time)	3,000 00
Naden, J. R.	3,000 00	Scott, D. L.	2,400 00	Vrooman, C. H.	3,000 00
Neilson, H. K.	3,000 00	Scott, S. M.	4,080 00	Waddell, J. T.	2,400 00
Nettleton, J. M.	4,620 00	Scott, W. H.	2,400 00	Walsh, S. Y.	2,400 00
Nicholson, J. R. W.	4,080 00	Seager, J.	3,540 00	Ward, C. S.	2,400 00
Norwich, A. C.	5,220 00	Shaver, E. O. (Mar. 1)	4,080 00	Warner, W. P.	8,500 00
O'Connor, F. X.	2,400 00	Shaver, F. W.	3,000 00	Waugh, O. S.	3,420 00
*Ouimet, A.	3,900 00	Shaver, M. R.	3,540 00	Waugh, T. R.	3,000 00
Overholt, F.	4,620 00	Shenstone, N. S.	2,400 00	Wheeler, D.	3,420 00
Panneton, P.	3,000 00	Shillington, R. N. W.	4,080 00	Whelpley, E. H.	4,800 00
Parsons, G. V.	3,000 00	Shore, A. E.	2,400 00	*Whyte, G. W.	4,200 00
Patch, F. S.	2,400 00	*Short, R. P.	2,520 00	Wilkie, A. L.	3,000 00
Patenaude, E.	3,540 00	Simpson, C. C.	3,540 00	Williams, T. H.	4,080 00
*Pedley, W. H.	4,620 00	Skinner, W. E.	3,000 00	Williamson, H. J. (includes living allowance \$300)	4,920 00
Peever, M. G.	3,300 00	Smith, F.	2,640 00	*Wilson, D. D.	4,920 00
*Perreault, W. J.	3,120 00	*Smith, G. L.	4,080 00	*Wilson, R.	3,300 00
Peters, C. A.	2,700 00	Sparks, E. B.	2,400 00	Wismer, H. S.	3,000 00
*Peterson, C. P.	4,080 00	Starr, D. E. (Sept. 30)	3,000 00	Wood, L. G.	3,000 00
Pilkey, J. H.	3,900 00	*Stephens, R. W.	4,080 00	Wright, J. G.	4,080 00
*Plouffe, L. L.	4,080 00	Stevens, R. S.		Wright, W. W.	3,000 00
Powell, H. C.	2,400 00	(Feb. 28)	3,000 00	Yeates, A. M.	4,080 00
Quinn, W. R.	3,900 00	Stevenson, H.	2,640 00	Young, C. A.	2,400 00
Quint, W. S.	2,400 00	Stewart, J. M.	4,080 00	Young, F. A.	4,080 00
*Radway, F. S.	3,900 00	Stirling, J. T.	4,080 00	*Young, G. F.	4,080 00
Rankin, J.	4,080 00	Stoddart, R. H.	3,000 00		
Reeds, W. R.	3,540 00	Strachan, J. G.	3,000 00		
Reid, F. L.	4,080 00	Stults, G. N.	2,400 00		
Rice, C. R.	2,400 00	Sutherland, C. G.	3,000 00		
Rison, E. F.	2,400 00	Swan, A. J.	2,400 00		
Roberge, A.	2,700 00	Taylor, C. A.	4,500 00		

A Charges for the three services are: telephones, \$25,842.02; telegrams, \$3,535.63; postage, \$9,690.55.

B Suppliers receiving \$5,000 or more for equipment of the various hospitals: Beaver Laundry Machinery Co., Ltd., Toronto, \$5,078.10; Canadian Rogers Sheet Metal and Roofing Ltd., Toronto, \$5,776.22; Dominion Government, Department of National Defence—Army Services, \$10,271.54; T. Eaton Co., Ltd., Toronto, \$18,507.66; Ferranti Electric Co., Ltd., Toronto, \$18,103.80; Fisher and Burpe Ltd., Winnipeg, \$18,906.99; Ford Motor Co. of Canada Ltd., Windsor, \$5,471.52; General Steel Wares Ltd., Toronto, \$12,376.57; J. F. Hartz Co., Ltd., Montreal, \$38,008.42; Humber Engineering Co., Ltd., Mimico, \$19,895.59; Ingram and Bell Ltd., Toronto, \$21,889.71; International Harvester Co. of Canada, Ltd., \$7,509.77; Kelvinator Co., of Canada, Ltd., London, \$10,382.01; Kroehler Manufacturing Co., Ltd., Stratford, \$5,239; Metal Craft Co., Ltd., Grimsby, \$12,694.60; Moffats Ltd., Weston, \$7,692.04; National Refining Co., Ltd., Toronto, \$8,770; Picker X-Ray of Canada Ltd., Toronto, \$15,691.15; Prowse Range Co. Ltd., Montreal, \$17,007.45; Simmons Ltd., Montreal, \$9,478.17; Surgical Supplies Canada Ltd., Toronto, \$8,403.06; Victor X-Ray Corporation of Canada Ltd., Montreal, \$13,829.68; Vilas Furniture Co., Ltd., Cowansville, \$5,835.43; War Assets Corporation, \$14,687.09; Wrought Iron Range Co. of Canada Ltd., Toronto, \$9,840.49.

An amount of \$10,065.50 was paid to the Department of Public Printing and Stationery for office equipment.

C Building supplies, etc., used for maintenance and repairs to hospital buildings. Suppliers receiving \$5,000 or more: Beechwood Cemetery Co., Ottawa, \$6,250; Bennett and Pratt, Toronto, \$7,999.03; Bennett and White, Calgary, \$6,513; Canadian Comstock Co., Montreal, \$5,864.90; Canadian Rogers Sheet Metal and Roofing Co., Toronto, \$7,590.48; Cosgrove Bros., Halifax, \$8,579.84; Deakin Stewart Ltd., Montreal, \$9,357.09; Dominion Oil Cloth Linoleum Co., Ltd., Montreal, \$6,242.46; T. Eaton Co., Ltd., Toronto, \$7,746.56; Eggett Co., London, \$8,517.03; Frost Steel Wire Co., Ltd., Montreal, \$5,540.30; Edouard Leger

Montreal, \$52,639.58; Evan S. Martin, Toronto, \$17,285.37; Masco Co., Ltd., Toronto, \$5,559.95; Moulton Co., Ltd., Montreal, \$14,665.69; A. Murray Co., Ltd., Vancouver, \$9,493.40; Redfern Construction Co., Ltd., Toronto, \$44,995.33; R. Simpson Co., Ltd., Toronto, \$6,970.15; John T. Skells, Toronto, \$8,301.58.

D A distribution of expenditures follows: light and power, \$129,124.87; taxes and water rates, \$39,158.12; laundry, \$157,295.14; purchase of poppies, \$5,200; pay of guards, \$21,954.28; payment of subsidies to Commodity Prices Stabilization Corporation, Ltd., \$13,768.95; miscellaneous, \$81,310.03.

Suppliers receiving \$5,000 or more: Alberta Laundry Ltd., Calgary, \$18,062.23; Brighton Laundry Ltd., Toronto, \$13,269.83; British Columbia Electric Railway Co., Ltd., \$15,209.31; City of Calgary, Electric Light and Power, \$8,751.56; Canadian Corps of Commissionaires, \$21,954.28; Canadian Western Natural Gas, Light, Heat and Power Co., Ltd., Calgary, \$7,868.46; City Laundry Ltd., Saint John, \$5,985.37; Commodity Prices Stabilization Corporation Ltd., \$13,768.95; Hydro Electric Power Commission, London, \$9,628.77; Hydro Electric System, Toronto, \$10,173.60; Modern Laundry and Dye Works Co., Ltd., Winnipeg, \$25,668.15; Nelson's Laundries Ltd., Vancouver, \$40,791.21; New Ungars Laundry Ltd., Halifax, \$20,156.54; Nova Scotia Light and Power Co., Ltd., \$14,581.12; Parisian Laundry Co. of Toronto, Ltd., \$27,351.57; Public Utilities Commission, London, \$5,296.72; Red Cross Workshop, Victoria, \$5,200; Municipality of Ste. Anne de Bellevue, \$40,309.18; City of Saint John, Power Commission, \$5,868.71; Suburban Rapid Transit Co. Winnipeg, \$7,189.62; City of Toronto, Water Works, \$6,353.11; City of Vancouver, \$5,193.40.

F This allotment covers the cost of providing treatment for patients in other than departmental hospitals and clinics, and by other than officials of the Department. Following is a classification of the expenditures:—

Accounts Receivable (Recoverable).....	533,460 11*
Dental Services	45,309 10
Medical Services	53,958 83
Maintenance in Hospitals.....	423,581 48
Special Hospital Charges.....	16,274 35
Nursing Services	49,326 55
X-Ray Services	11,451 93
Legal Services	1,245 30
Funerals and Grave Markers.....	86,698 54
	<hr/>
	\$1,221,306 19

*Offsetting credits are included under J.

Payments of \$5,000 or over were made as follows: Alexandra Hospital, Montreal, \$10,409.50; Allen and Rollaston Ltd., Montreal, \$6,525.89; British Columbia Monumental Works Co., Ltd., \$5,038.76; Canadian Kodak Sales Ltd., Toronto, \$20,092.89; Central Alberta Sanatorium, Calgary, \$10,180.60; Freeport Sanatorium, Kitchener, \$6,255; Gooderham Worts Ltd., Toronto, \$36,683.48; Hamilton Health Association, \$12,964.25; Hotel Dieu Hospital, Kingston, \$5,096; Jeffrey Hales Hospital, Quebec, \$7,744; Kingston General Hospital, \$11,321; London Health Association, \$11,493.15; J. R. S. Lough, Vancouver, \$8,187.65; Province of Manitoba, \$15,620.05; Manitoba Sanatorium, Ninette, \$8,215.70; Montreal General Hospital, \$11,924.94; Montreal Neurological Institute, \$10,965; Municipal Hospitals, Winnipeg, \$8,901; National Sanatorium Association, Muskoka, \$16,944; Notre Dame Hospital, Montreal, \$18,008.73; Nova Scotia Hospital, Dartmouth, \$19,209.85; Nova Scotia Sanatorium, Kentville, \$11,149; Ottawa Civic Hospital, \$49,800.25; Provincial Hospital, Fairville, \$7,062.66; Provincial Mental Hospital, Essondale, \$40,986.94; Provincial Mental Hospital, Ponoka, \$15,238.73; Regina General Hospital, \$13,933.45; Riverdale Isolation Hospital, Toronto, \$35,820; Royal Jubilee Hospital, Victoria, \$17,344.70; Royal Victoria Hospital, Montreal, \$39,158.83; St. Joseph's Hospital of the Sisters of Providence, Three Rivers, \$6,138.35; St. Joseph's Hospital, Victoria, \$15,952.15; Province of Saskatchewan, Department of Public Works, \$16,879.83; Saskatchewan Anti-Tuberculosis League, Regina, \$15,356.20; Saskatoon City Hospital, \$13,500.50; Toronto East General Hospital, \$51,015.89; United States Treasury Department, \$20,879.09; University of Alberta Hospital, Edmonton, \$58,298.90; Welfare Revenue Trust Account, Vancouver, \$10,406.80.

Payments of \$1,000 or over covering medical and dental fees were made as follows: R. C. Anglin, Toronto, \$1,395.50; H. Baxter, Montreal, \$2,400; R. Benoit, Montreal, \$1,825; W. G. Brock, Winnipeg, \$1,413.89; W. V. Cone, Montreal, \$4,790; W. A. Dafoe, Toronto, \$1,515; A. R. Elvidge, Montreal, \$1,945; C. E. Hill, Lansing, \$1,258.61; W. T. Lockhart, Vancouver, \$1,767.50; G. B. Loomis, Sherbrooke, \$1,672; A. B. MacDonell, Saskatoon, \$1,575; R. Michaud, Moose Jaw, \$1,258.75; Richards, Singleton and Hall, Toronto, \$3,259.50; S. M. Rose, Lethbridge, \$1,852; T. M. Savage, Guelph, \$1,059; G. B. Sexton, London, \$1,075.50; E. Smith, Montreal, \$1,370; G. E. Tanner, Midland, \$1,185.75; G. S. Williamson, Ottawa, \$1,194.07.

F Includes payments to Scarborough Guild Ltd. of \$22,750.

G This allotment covers the cost of providing food, hospital supplies, etc. for use in Departmental hospitals and clinics. A classification of the expenditure follows:—

Hospital Stores	1,182,316 77
Poppy Supplies.....	35,771 12
Stationery and Office Supplies.....	35,566 90
Food	1,175,995 93
Medical and Surgical Supplies.....	143,329 77
X-Ray Supplies	57,199 93
Ward Occupational Supplies.....	26,273 71
Dental Supplies	12,976 06
Laundry Supplies	5,517 69
Orthopædic Supplies	123,210 03
Miscellaneous Supplies	66,425 67
	<hr/>
	\$2,864,583 58

Suppliers receiving \$5,000 or more: Ahearn Soper Ltd., Ottawa, \$5,064.29; Armdale Coal Co., Halifax, \$22,101.04; Ash Temple Co., Ltd., Toronto, \$5,983.43; Bauer and Black, Toronto, \$20,062.68; Baxter Dairies Ltd., Saint John, \$8,085.01; Beardmore Co., Ltd., Toronto, \$7,785.41; Becton Dickinson and Co., Rutherford, N.J., \$12,427.44; Boutiliers Ltd., Halifax, \$5,355.72; I. L. Brenton, Halifax, \$7,816.35; Brochu Market, Quebec, \$5,685.34; Brousseau Ltd., Montreal, \$6,279.60; Burns Co., Ltd., Calgary, \$47,877.25; J. F. Calderone, Toronto, \$23,564.88; Canada and Dominion Sugar Co., Ltd., Chatham, \$7,713.99; Canada Bread Co., Ltd., \$5,392.26; Canada Coal Ltd., Toronto, \$31,301.90; Canada Packers Ltd., \$90,634.16; Canadian Cannery Ltd., \$210,856.71; Canadian Import Co., Ltd., Montreal, \$41,117.74; Canadian Industrial Alcohol Co., Ltd., Montreal, \$7,669.16; Canadian Kodak Sales Ltd., Toronto, \$68,481.97; Coleman Packing Co., Ltd., London, \$37,164.97; R. B. Colwell Ltd., Halifax, \$7,443.61; Commodity Prices Stabilization Corporation, Ltd., \$30,648.92; Conger Lehigh Coal Co., Ltd., Toronto, \$6,422.25; Connaught Laboratories, Toronto, \$17,482.10; Co-operative Milk Co., Calgary, \$8,545.20; Jean Daoust, Ste. Anne de Bellevue, \$7,807.30; Davis Leather Co., Ltd., Newmarket, \$10,019.32; Decorative Flower Co., Ltd., Toronto, \$7,164.56; Dominion Coal Co., Ltd., Toronto, \$45,529.56; Dominion Government, Department of National Defence—Army Services, \$15,004.35; Department of Public Printing and Stationery, \$34,994.43; Dominion Textile Co., Ltd., Montreal, \$14,844.69; Eastern Coal Co., Ltd., Saint John, \$11,227.34; T. Eaton Co., Ltd., Toronto, \$6,753.87; Evans Coleman and Evans, Ltd., Vancouver, \$26,354.92; Everist Bros. Ltd., Toronto, \$9,276.88; Farley Wholesale Produce, London, \$8,713.09; S. Gumpert Co. of Canada Ltd., Toronto, \$5,478.88; H. G. Harrison, Saint John, \$5,135.52; J. F. Hartz Co., Ltd., Montreal, \$11,107.01; Highland Dairy Ltd., Toronto, \$32,751.52; W. Hood, Vittoria, Ont., \$13,442.18; Industrial Food Services Ltd., Toronto, \$5,796.93; Ingram and Bell Ltd., Toronto, \$21,536.08; Thomas Jackson Sons Ltd., Winnipeg, \$19,298.33; Johnson and Johnson Ltd., Montreal, \$65,420.57; J. R. Larocque, Montreal, \$27,612.54; Laval Dairy Registered, Quebec, \$5,398.03; Lever Bros. Ltd., Toronto, \$5,887.86; L. Limoges Co., Montreal, \$8,963.46; F. G. Lister Co., Ltd., Toronto, \$8,625.19; London City Dairies Ltd., \$28,810.06; C. A. Mann Co., London, \$10,911.03; J. J. McCann Co., Burlington, N.J., \$5,400.38; McMillans Ltd., Vancouver, \$16,741.69; Medway Creamery, Ilderton, \$5,975; Merck Co., Ltd., Montreal, \$9,996.74; Modern Dairies Ltd., Winnipeg, \$19,150.92; National Grocers Co., Ltd., Toronto, \$12,099.99; Nickerson and Crease Ltd., Halifax, \$7,122.87; R. O'Brien Co. Halifax, \$7,046.99; Oxford Dairy Ltd., Halifax, \$12,138.72; Oxygen Co. of Canada Ltd., \$6,205.82; Pacific Meat Co., Ltd., Vancouver, \$39,914.08; Parke Davis and Co., Montreal, \$8,016.53; Parnell Bread Ltd., London, \$7,810.40; Pointe Claire Farm, \$35,622.41; Poole Co., Montreal, \$18,393.26; Porter and Black, Toronto, \$16,569.51; Richmond Milk Producers Co-operative Association, Vancouver, \$19,190.09; C. Robinson and Sons, London, \$6,272.55; St. Lawrence Fish Market, Toronto, \$5,369.25; Seaport Crown Fish Co., Ltd., Vancouver, \$6,872.34; Silversteins, London, \$9,565.79; Silverwood Dairies Ltd., London, \$18,500.58; Simmons Ltd., Montreal, \$8,443.00; Slade and Stewart Ltd., Vancouver, \$23,940.34; Chancey Smith, London, \$6,142.62; Southern Alberta Dairy Pool Co., Ltd., \$7,628.97; Sovereign Potters Ltd., Hamilton, \$9,273.77; Standard Chemical Co., Ltd., Toronto, \$9,478.95; Frederick Stearns and Co. of Canada Ltd., Windsor, \$8,321.49; Surgical Supplies (Canada) Ltd., Toronto, \$6,973.63; Swift Canadian Co., Ltd., \$77,465.31; G. S. Trudell Co., London, \$5,744.93; United Farmers Co-operative Co., Ltd., Toronto, \$15,587.83; W. W. Veitch, Montreal, \$14,442.06; Vetracraft Industries, Montreal, \$12,533.99; Wartime Housing Ltd., \$11,518.71; Wickett and Craig Ltd., Toronto, \$11,389.48; J. H. Wickson, Toronto, \$22,422.35; R. C. Wilkins Co., Ltd., Farnham, \$6,526.21; Willett Fruit Co., Ltd., Saint John, \$5,760.57; Wilsil Ltd., Montreal, \$82,483.45; Winthrop Chemical Co. Inc., Windsor, \$6,655.53; G. H. Wood and Co. Ltd., Toronto, \$6,939.42; John Wyeth and Brothers Canada Ltd., Walkerville, \$11,391.96.

H Includes payments to the Canadian National Railways, \$26,593.25; and Canadian Pacific Railway Co., \$15,065.09.

I This comprises transportation and travelling expenses of patients and escorts, \$29,128.74; staff, \$58,454.42; and includes payments to the Canadian National Railways, \$13,662.31; Canadian Pacific Railway Co., \$13,958.97.

Travelling expenses (exclusive of transportation warrants) of \$300 or over were paid to: C. M. Adamson, \$542.36; W. E. Addinell, \$378.88; W. M. Baillie, \$377.69; T. D. Bain, \$913.65; C. A. Bell, \$474.65; C. H. C. Bell, \$632.48; R. Benoit, \$520.72; J. P. S. Cathcart, \$450.51; J. Chevrier, \$468; E. B. Convery, \$523.29; O. C. Cunningham, \$474.70; A. Desjardins, \$580.96; M. E. Gorman, \$593.24; H. Lauzon, \$1,027; G. A. Lawson, \$500.80; T. Leatherbarrow, \$494.81; L. Longtin, \$392.72; J. M. Nettleton, \$1,013.23; L. Plouffe, \$375.40.

J The credit of \$5,333,522.98 represents (a) repayments for treatment services for the following: Armed Forces and R.C.M.P., \$4,016,054.08*; sick mariners, class 4 treatment cases C.E.F., etc., \$102,285.68; Air Training Plan, \$704,951.21; United Kingdom Government, \$41,180.28; Governments of the British Dominions, U.S.A. and other Allied Nations, \$51,179.10; (b) repayments for services and supplies for other government departments, \$262,412.66; (c) meals sold in departmental hospitals, \$49,653.29; (d) proceeds from poppy sales, \$91,927.13; and (e) miscellaneous, \$13,879.55.

* Charged to war allotments of this Department—see page ZA—27.

Vote 209 (and Vote 526, Supplementary Estimates) Veterans' Bureau

	Estimates	Allotments	Expenditures
Salaries.....	183,170 00	183,170 00	175,302 56
Cost of Living Bonus and Other Pay-list Items.....	21,427 00	21,427 00	15,900 65
Telephones, Telegrams and Postage.....	3,500 00	3,500 00	2,879 11
Equipment.....	100 00	100 00	26 98
Sundries.....	3,500 00	3,500 00	2,897 77
Professional and Special Services.....	300 00	300 00	-
Freight, Cartage and Express.....	200 00	200 00	43 11
A Transportation and Travelling Expenses.....	8,000 00	8,000 00	3,355 21
	<u>\$ 220,197 00</u>	<u>\$ 220,197 00</u>	<u>\$ 200,405 39</u>

As of March 31, 1945, there were 113 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Employees in receipt of war duties supplements are indicated by asterisks.

Salary rate		Salary rate		Salary rate
Aird, H.....\$ 2,400 00	Harris, H. R. D.....	3,720 00	Rowe, D. F.....	3,600 00
*Barrow, F. L..... 4,080 00	Henry, W. R.....	2,700 00	Russell, B. W.....	3,840 00
Courtney, B. E..... 3,120 00	*Hogan, J. H.....	4,500 00	Scott, C. A.....	3,000 00
Cuddy, L. S..... 3,360 00	Koch, A.....	3,120 00	Searle, M. A.....	3,120 00
Dean, A. E..... 2,400 00	*Masterman, L. A.....	3,120 00	Sedger, G. H.....	2,400 00
Drennan, W..... 3,720 00	Merrill, W. F.....	2,640 00	Stevens, S.....	2,400 00
Dupuis, R..... 3,000 00	Neil, R. H.....	3,000 00	Wakelyn, A.....	2,400 00
*Ellis, J..... 2,520 00	*Potter, P. R.....	2,520 00	*Wilson, E. V.....	4,500 00
Gamblin, G. A..... 2,400 00	Pouliot, J. L.....	3,120 00	Yetnan, A. H.....	3,720 00

A Travelling expenses (exclusive of transportation warrants) of \$300 or over were paid to: E. Laliberte, \$489.15; P. R. Potter, \$379.11.

Vote 210 (and Vote 527, Supplementary Estimates) Employers' Liability Compensation.. 75,000 00 Expenditures.....\$ 66,493 26

Under this scheme of assistance, which is designed to remove from employers any added financial risk that might be involved by employing disabled veterans, the costs arising from industrial accidents are borne by the Government. The Workmen's Compensation Boards and employers are reimbursed for medical care and compensation, including capitalization of awards covering permanent disabilities and fatalities.

The above expenditures cover claims submitted to the Department through the Workmen's Compensation Boards and payments thereto were: Nova Scotia, \$6,175.68; Quebec, \$4,550.51; Ontario, \$23,048.90; Manitoba, \$3,152.17; Saskatchewan, \$1,422.43; Alberta, \$7,828; British Columbia, \$16,141.38.

Payments to the Canadian National Railways of \$3,405.04 and to the Canadian Pacific Railway Co. of \$769.15 were also made for claims.

Vote 211 Grant to Last Post Fund.....	85,000 00
Expenditures.....	\$ 40,913 61

The Last Post Fund is the name of a patriotic society. Its aim is to provide for the burial of honourably discharged ex-service men who were in destitute circumstances at the time of their decease.

Payment is not made of the grant as such, but the Society is recouped from this vote for burial expenditures plus administration charges, less contributions from municipalities for the cost that would otherwise have been incurred in the burial of these men as indigents.

Vote 212 Grant to Canadian Legion.....	9,000 00
Expenditures.....	\$ 9,000 00

The Government contribution is limited to 50 per cent of the actual expenses of the Canadian Legion for the fiscal year, with a maximum contribution of \$9,000.

The Legion's expenditures for the year, supported by statements certified by a firm of chartered accountants, amounted to \$35,712.33.

PENSIONS AND OTHER BENEFITS

Vote 241 Pensions payable to men on Active Service, North West Rebellion, 1885, and General Pensions.....	16,000 00
Expenditures.....	\$ 13,821 43

This expenditure is distributed as follows: Non-Permanent Active Militia, \$11,122.93; North West Rebellion, \$2,422.50; Civil Flying (P.C. 2187, October 20, 1922), \$276.

Militia Pensions Act, 1901, c. 133, R.S.....	\$2,227,534 95
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This statutory appropriation provides for service pensions to officers and men of the Permanent Army, Navy and Air Services.

Deductions from Pay and Allowances of officers appear under the revenues of the three services concerned. On March 31, 1945, 2,089 pensions were in issue, of which 299 were in respect of dependents of deceased officers.

Annuity to Colonel John T. C. Thompson, Appropriation Act, No. 3, c. 53, 1939.....	\$ 4,999 92
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SOLDIER SETTLEMENT OF CANADA

Vote 336 Administration of Soldier Settlement, British Family Settlement, General Land Settlement and Veterans' Land Act

	Estimates	Allotments	Expenditures
Salaries	790,620 00	768,400 44	752,749 96
Cost of Living Bonus and Other Pay-list Items	72,770 00	114,989 56	108,513 88
A Travelling Expenses	133,900 00	153,900 00	141,151 46
B Motor Car Purchase and Replacement	75,000 00	105,000 00	102,183 37
Printing and Stationery	20,000 00	42,000 00	38,335 00
C Miscellaneous	20,000 00	170,000 00	158,626 48
D Indian Soldier Settlement.....	3,000 00	3,000 00	1,800 00
E Training—Veterans' Land Act	25,000 00	5,000 00	3,586 10
F Taxes, Fire Insurance; Maintenance and Operating Costs— Veterans' Land Act	300,000 00	78,000 00	68,317 60
	<u>\$1,440,290 00</u>	<u>\$1,440,290 00</u>	<u>\$1,375,263 85</u>

As of March 31, 1945, there were 500 salaried employees being paid from this account. Those receiving salaries at annual rates of \$2,400 or over on that date or at date of separation are listed below. Salary rates include war duties supplements where applicable but do not include cost of living bonus. Dates of separation are shown in parentheses and employees in receipt of war duties supplements are indicated by asterisks. The travelling expenses of these employees, where the amount was \$300 or over, are also shown.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Head Office:			Winnipeg:		
Murchison, G.			Bradford W. C. R.....	3,000 00	635 37
Director	\$ 8,000 00	\$ 691 45	Clayton, A. E.....	2,400 00	542 19
Ashton, E. J.	4,140 00		Dickinson, F. L.....	3,600 00	566 23
Bethune, W. C.	3,120 00		Duffin, F. J.....	2,640 00	
Chandler, W. K.	3,420 00	576 19	*Fuller, J. C.....	4,800 00	615 79
*Cronsberry, P. R.	2,820 00		Griffin, A.	3,000 00	
Crawford, J. S.	6,000 00	929 89	Hewer, V. T.....	2,880 00	
*Holmes, H. R.	3,600 00	498 23	Johnson, B. A.....	3,300 00	838 80
*Jacques, F.	3,120 00		Kay, J.	2,460 00	
*Jamieson, A.	3,420 00	414 82	*Lang, A.	3,000 00	562 41
Jones, W. M.	6,000 00		McGinnis, M. C.....	2,400 00	
*McGee, G. L.	6,000 00	1,440 56	McNair, J.	2,520 00	
Monroe, F. A.	2,640 00		*Rice, F. C. W.....	3,000 00	
Nash, J. F.	4,200 00		*Saunderson, B.....	3,000 00	846 68
*Paul, J. A.	3,600 00	1,557 56	Smith, T. H.....	2,400 00	875 05
*Radford, S. H.	2,520 00		Saskatoon:		
*Shorter, L. W.	2,400 00		*Brown, R.	3,000 00	370 93
*Tapp, E. J.	2,700 00		Hamilton, J. D.....	2,400 00	
Taylor, W. L.	3,480 00	1,378 75	Henley, E. H.....	2,700 00	
*White, O. C.	4,800 00	347 22	*Holmes, I. L.....	3,600 00	1,593 66
Saint John:			*Hughes, W. J.....	3,000 00	
*Banks, I. C.	3,000 00	815 85	Knatchbull, R. E.....	2,400 00	
Bateman, F. J.	3,300 00	695 51	*Larson, L. B.....	3,000 00	627 40
*Bent, E. A.	3,000 00	617 46	Marshall, G. P.....	2,520 00	
*Campbell, E. W.	3,000 00	459 27	Martin, C. W.....	2,460 00	
*Evans, H. I.	3,600 00	1,140 12	Meikle, A.	2,400 00	680 42
*Gillies, C. G.	3,000 00	628 87	Messenger, D.	2,400 00	904 36
Nixon, W. B.	2,400 00	636 23	McKay, J. A.....	2,400 00	628 88
Pickard, C. W.	3,000 00	803 93	*Nottingham, J. P.....	3,000 00	354 02
*Powell, E. H.	2,520 00		Sherwood, G. G.....	2,400 00	814 82
Riley, D. A.	3,000 00		*Thomson, E. E.....	3,000 00	366 75
*Scott, C. H.	4,800 00	848 03	*Varey, J. M.....	4,800 00	599 13
Montreal:			Wilson, G.	3 000 00	
Archambault, L. -A.	2,400 00	574 01	Edmonton:		
*Belzile, J. D.	3,000 00	584 35	*Allam, H.	4,800 00	1,368 13
*Boily, S.	4,800 00	1,432 53	Amos, L.	2,400 00	514 14
*Clark, J. W.	3,600 00	1,343 08	*Armstrong, R. R.....	3,000 00	339 68
Gauthier, L. P.	3,300 00	332 28	Bolton, F. C.....	2,400 00	539 78
*Pintal, H.	3,000 00	1,256 49	*Burns, J. W. C.....	3,000 00	
Pomerleau, D. J.	3,000 00	585 25	*Clark, J. G.....	3,000 00	580 80
Toronto:			Clarke, R. D.....	2,400 00	
Angus, J. C.	3,300 00	388 05	Cutler, L. S.....	3,000 00	
*Buckley, E. N.	3,000 00	1,227 65	*Diplock, T. B.....	3,000 00	
Caskey, A. H.	2,580 00		Duncan, W. G.....	4,020 00	834 13
*Donaldson, E. R.	3,000 00	1,129 38	*Findlater, A.	3,000 00	
English, V. J.	2,640 00		*Goldfinch, H.....	3,000 00	841 64
*Foyston, B. E.	3,000 00	479 47	*MacDonald, D. J.....	3,000 00	813 56
Greer, M. G.	2,400 00		Miller, G. A.....	2,400 00	558 19
*Harshaw, H. L.	3,600 00	686 16	*Miller, W. C.....	3,000 00	476 90
*Hill, W. G.	3,000 00	663 71	O'Dwyer, T.	2,400 00	542 73
Johnston, J. T.	2,640 00		Palfrey, T.	2,400 00	684 70
(Nov. 11			Rogers, H. G. C.....	2,400 00	
*MacDonald, K. W.	3,000 00		Smith, R. C.....	2,400 00	755 89
*McCall, G. W.....	3,000 00		Wiber, W. R.....	3,300 00	678 75
*Milne, G. E. R.....	3,000 00	453 23	Vancouver:		
*Mitchell, A. R. R.....	3,000 00	411 09	Allwood, F. H.....	3,300 00	492 11
*Nixon, C. M.....	4,800 00	1,413 52	Armour, J. G.....	2,400 00	
Parkinson, G. G.....	2,400 00		*Barneŕ, I. T.....	4,800 00	1,169 55
Priestly, D. A.....	2,400 00		*Berner, A.	3,600 00	358 81
*Rawson, C. L.....	3,000 00	849 01	*Brown, R. W.....	3,000 00	754 81
Rogers, R. J.....	2,400 00	1,064 51	Brunton, R.	2,400 00	
*Shaw, C. F.....	3,000 00	426 45	Burrell, G. E.....	3,000 00	
Western, H. U.....	2,700 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Vancouver—Concluded			*Holman, D. B.....	3,000 00	879 82
Child, J. C. (May 1).....	2,880 00		*Johnston, G.	3,120 00	
Davidson, J. L.....	2,400 00	661 41	*Kirk, J. F. C.....	2,520 00	409 20
*Dodding, D.	3,000 00	748 45	*Patterson, J. D.....	3,000 00	620 81
Easterbrook, R. C.....	2,400 00		Ramsay, R. L.....	2,520 00	452 42
*Godfrey, T.....	3,000 00		Todrick, T.	4,000 00	
Griffin, B. D.....	2,400 00	535 86			

The following employees, whose salary rates were under \$2,400 as at March 31, 1945, received travelling expenses of \$300 or over:

Saint John: J. D. Freeman, \$901.51; R. W. Hannah, \$544.53; W. E. Haywood, \$569.65; J. H. Hoyt, \$1,165.87; R. B. Murray, \$979.55; J. E. Phinney, \$726.59; K. D. Zinck, \$657.79.

Montreal: L. Caron, \$361.25; C. B. Dalton, \$598.55; J. H. Dumont, \$979.59; L. Fortin, \$1,099.76; R. Laberge, \$597.72; S. J. D. Martin, \$991.55; L. P. Morin, \$1,057.51; W. G. Robinson, \$445.90.

Toronto: H. Anyan, \$840.64; E. W. Bradley, \$1,132.32; E. L. Braithwaite, \$489.78; D. B. Campbell, \$767.34; D. E. Carroll, \$898.82; M. B. Cochran, \$1,606.67; J. M. Creelman, \$382.09; F. L. Doane, \$622.29; H. S. Edwards, \$969.41; R. J. Griffin, \$1,521.70; P. Love, \$1,989.41; D. E. Manchester, \$1,310.87; J. S. Martin, \$979.71; W. A. Milton, \$1,296.79; R. W. Rayner, \$1,806.51; W. J. Walker, \$782.64; W. A. Woodruff, \$803.45.

Winnipeg: J. M. Barr, \$1,264.44; A. W. Brownlie, \$588.86; J. H. Graham, \$487.02; D. A. Grant, \$980.86; C. H. Hockin, \$323.53; A. L. Mason, \$538.33; W. B. McMullin, \$993.72; J. W. Palmer, \$1,058.52; W. G. Pennington, \$489.10.

Saskatoon: J. F. Brown, \$616.98; R. A. Brown, \$562.99; E. W. Duffus, \$681.94; J. Duncan, \$691.39; M. F. Everitt, \$586.56; W. J. Hyslop, \$574.61; M. K. Khudtson, \$563.39; A. D. McCollum, \$675.13; J. A. Powell, \$667.99; L. B. Sherwood, \$868.39; N. C. Simpson, \$757.98; J. A. Sinden, \$1,023.62; C. P. Thomas, \$717.38; F. R. Wade, \$678.65; H. C. Washington, \$488.90.

Edmonton: J. H. Butterworth, \$647.12; H. S. Ellis, \$973.10; W. G. Finlay, \$500.58; W. H. Grineau, \$473.47; W. W. Henderson, \$671.55; A. F. Honner, \$826.97; F. W. Ings, \$486.09; H. N. Lane, \$301.10; J. A. Macdonald, \$329.40; G. C. MacLean, \$356.17; R. V. Patterson, \$881.64; T. G. Reeves, \$860.15; M. C. Riley, \$540.95; D. R. M. Shouldice, \$688.84; W. Sinclair, \$857.16; B. J. Smyth, \$442.67; D. Spink, \$794.20; D. P. Stronach, \$1,170.93; E. O. Wallace, \$385.28; C. S. Wilson, \$542.93.

Vancouver: H. H. B. Abbott, \$567.74; W. J. Barber, \$489.73; G. S. Corbett, \$338.17; H. M. Greenwood, \$600.71; G. T. McKay, \$806.85; J. J. McLellan, \$317.55; L. B. Plumbly, \$756.76; H. L. Sinclair, \$1,016.19; W. F. Wilson, \$695.42; W. E. Wiltshire, \$564.70; B. C. Wormworth, \$1,163.48.

A Includes the total cost of operating government-owned motor cars, \$50,601.31.

B Owing to expanding operations of the Veterans' Land Act it was found necessary to purchase 57 new motor cars and 7 used station wagons.

C Includes \$14,983.25 for postage, \$3,771.01 for telegrams and telephone calls, \$17,146.88 for Prairie Farm Rehabilitation (Vancouver Survey), \$16,792.30 for National Film Board, \$21,344.40 for Regional Advisory Committees, \$3,687.01 for temporary appraisers' salaries, \$14,243.01 for construction and survey supplies and plans, \$13,254.31 for casual labour (Surveys), \$18,008.52 for legal and registration fees and \$35,395.79 for sundry items.

D To recoup the Department of Mines and Resources for the salary of E. Moses who is engaged on clerical work in connection with Indian Soldier Settlers on the Six Nations Reserve.

E To cover travelling expenses for members of staff at district offices attending school of instruction at Ottawa.

F Amount of \$13,371.05 credited to Veterans' Land Act Fire Insurance Fund under Open Accounts further on in this section is included in the expenditures from this allotment.

The amount shown as expenditure from this vote, \$1,375,263.85, is the net after applying the sum of \$107,100 received from other departments of the government in payment for work undertaken by Soldier Settlement on behalf of such departments. The departments concerned and amounts involved are:—National Defence—Army Services, Dependents' Allowance Board, \$67,600; Veterans Affairs, \$39,500.

Vote 337 Payment to the Government of the United Kingdom on account of losses under the 3,000 British Family Agreement of August 20, 1924, and the New Brunswick 500 British Family Agreements of August 4th, 1927, and August 27th, 1935.....		15,000 00
Expenditures		\$ 14,947 68

Under the agreements with the Government of the United Kingdom, losses resulting from the operation of the schemes are shared between the two governments in proportion to the advances made by each government.

Generally speaking, the Canadian Government furnished the land, while the United Kingdom Government supplied the stock and equipment. Proceeds of sales of reverted properties are credited along these lines, i.e., the Canadian Government's account is credited with moneys derived from the sales of land, while the United Kingdom Government's account is credited with sales of stock and equipment. Relative collections are remitted to the United Kingdom Government monthly.

When properties are finally disposed of, the losses sustained by each government are calculated in accordance with the agreement. On this basis, if the remittances referred to above exceed the United Kingdom Government's residual equity, such excess is recovered; conversely, if the remittances are less than such equity, the Canadian Government pays the difference, and this vote is provided for the purpose of absorbing this cost as it relates to transactions dealt with in 1944-45.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 7,816 66

WAR

War Allotments and Expenditures

See Page	Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
CURRENT				
ZA-26 Treatment and Pension examinations— Members and ex-members of the Armed Forces (Present War)....	11,500,000 00	11,448,720 75	5,007 37	27,690,594 29
ZA-27 Treatment—Royal Canadian Mount- ed Police.....	100,000 00	94,565 13	1,934 60	515,191 43
ZA-28 Pensions—Armed Forces, Fishermen, Seamen, Special Constables— R.C.M.P., Civil Servants, Auxiliary Services, and Civil Defence Workers.	12,132,500 00	11,939,335 52	19,715 71	21,041,332 88
ZA-28 Civil Defence.....	650,000 00	484,182 15	31,586 83	8,004,704 28
ZA-29 Investigations—Dependents' Allow- ance Board.....	80,000 00	62,411 31		256,593 79
ZA-29 Committee on Demobilization.....	4,000 00	3,333 99		30,003 75
ZA-29 Post Discharge Re-establishment— Rehabilitation Benefits.....	2,750,000 00	2,468,338 53	5,053 90	3,334,691 31
ZA-29 Detention Allowances on behalf of Canadian Seamen.....	150,000 00	142,831 27	466 81	623,316 14
ZA-30 Contingency Fund for the temporary assistance of Discharged Members of the Forces.....	10,000 00	4,897 58	460 22	6,674 66
ZA-30 Reserve Stores (Revolving Account)...	54,496 00	50,299 41		495,802 53
ZA-30 Specimen Orthopaedic Equipment for Russia.....	500 00	331 00		331 00
ZA-30 Printing and Mailing of Booklet <i>Back into Civil Life</i>	18,700 00	18,700 00		18,700 00
ZA-30 Printing of revised Booklet <i>Back to Civilian Life</i>	17,965 00	17,916 40		17,916 40
ZA-31 Advertising re measures for Rehabili- tation of members of the Armed Forces.....	176,880 00	171,257 18		171,257 18
ZA-31 Radio Publicity re Rehabilitation of former members of the Forces.....	32,692 70	32,692 70		32,692 70
ZA-31 War Veterans' Allowance Board— Payment of pensions under the Dual Service Pension Order (P.C. 160/7746 of Oct. 4, 1944) and War Veterans' Allowance Bene- fits to veterans of the present war and of the North West Rebellion, 1885 (P.C. 162/7746 of Oct. 4, 1944).....	50,000 00	22,288 62		22,288 62
ZA-31 To reimburse the Reserve Stores Revolving Fund for losses caused by fire at Sydney, N.S., on Dec. 31, 1944.....	3,661 90	3,661 90		3,661 90

See Page		Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
CURRENT—Continued					
Ste. Anne-de-Bellevue, Que.—					
Ste. Anne's Hospital—					
ZA-31	Additional Construction.....	110,000 00	102,016 22		102,016 22
ZA-32	Additional Accommodation for Mental Patients.....	559,000 00	558,368 26		618,904 93
ZA-32	Alterations and Extensions to Nurses' Residence.....	765 00	500 00		52,875 69
ZA-32	Construction and Equipment of Dining Room, Kitchen and Stores Building.....	95,716 00	93,417 54	27 90	183,048 16
ZA-32	Alterations to Electrical Distribu- tion System.....	15,909 00	15,125 16		15,216 15
ZA-32	Hydrant System and Fire Walls..	42,736 00	34,533 07		39,296 67
ZA-32	Alterations to Electrical Distribu- tion System (Power House)..	10,000 00	3,848 52		3,848 52
ZA-32	Construction of garbage collection building.....	9,760 00	9,195 40		9,195 40
ZA-33	Installation of sprinkler system...	55,000 00	54,197 02		54,197 02
ZA-33	Health and Occupational Centre, Acquisition of Property.....	65,515 84	65,515 84		65,515 84
ZA-33	Construction of buildings near Ste. Anne's Hospital.....	650 00	605 60		605 60
Montreal, Que.—					
Currie Memorial Hospital,					
ZA-33	To provide for the expenses of architects' services in connec- tion with the construction of a 500-bed hospital in Montreal...	50,000 00	28,656 07		28,656 07
ZA-33	Purchase of land on Benny Ave- nue on which to construct a 500-bed hospital.....	113,800 00	113,000 00		113,000 00
Halifax, N.S.—					
Camp Hill Hospital,					
ZA-33	Extension to Service Wing.....	841 68	841 68		901 60
ZA-33	Construction of Ross Millar In- firmery.....	45,000 00	39,808 53		39,808 53
ZA-34	Construction of storage accom- modation.....	22,000 00	21,664 52		21,664 52
ZA-34	Purchase of the property including land, buildings and furnishings of the late J. C. Tory to provide accommodation for Veterans' Care cases.....	35,500 00	32,912 30		32,912 30
Charlottetown, P.E.I.—					
ZA-34	Construction of Wing to Provincial Sanatorium.....	75,000 00	75,000 00		75,000 00
Ottawa, Ont.—					
ZA-34	Purchase of land from Beechwood Cemetery Company and Main- tenance of Burial Plots.....	44,755 00	44,755 00		44,755 00
ZA-34	Construction of a Hospital Unit adjacent to Ottawa Civic Hospital	13,455 25	13,455 25		344,439 50
Gloucester Township, Ont.—					
ZA-34	Rideau Health and Occupational Centre.....	280,000 00	269,302 71		269,494 19
Rideau Health and Occupational Centre—					
ZA-35	Improvements to Buildings.....	5,947 00	2,933 55		21,986 35
ZA-35	Installation of Water Main and Sewage Disposal System.....	86,000 00	82,629 82		82,629 82
ZA-35	Installation of Electrical Distribu- tion System.....	4,000 00	3,709 60		3,709 60
ZA-35	Purchase of Smythe Estate.....	17,500 00	17,500 00		17,500 00
ZA-35	Roads, walks, grading, etc.....	25,000 00	6,421 36		6,421 36
ZA-35	Purchase of James Dempsey Prop- erty.....	8,525 00	8,525 00		8,525 00

See Page		Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
CURRENT—Continued					
Kingston, Ont.—					
ZA-36	Women's Hostel, Alterations.....	68,148 00	51,869 17		51,869 17
Peterborough, Ont.—					
ZA-36	Alterations to the Peterborough Hostel to make it suitable for hospital use with an approximate accommodation of 250 beds.....	57,000 00	56,687 61		56,687 61
Toronto, Ont.—					
Christie Street Hospital,					
ZA-36	Additional Accommodation.....	316,000 00	220,650 69		220,650 69
ZA-36	Addition.....	9,955 00	8,700 00		28,744 48
ZA-36	Davenport Annex, Storage Build- ing.....	558 00	50 00		16,491 60
ZA-36	Elevator Service at Red Chevron Annex.....	34,500 00	29,762 06		29,762 06
ZA-37	Renovation of three floors of North Wing.....	61,970 00	60,994 32		60,994 32
ZA-37	Construction of 200 additional bed capacity.....	145,320 00	145,320 00		145,320 00
ZA-37	Installation of new boiler unit including stoker.....	100 00	63 82		63 82
ZA-37	Alterations to Johnston Building...	32,297 00	30,898 49		38,601 29
ZA-37	Purchase of Nathanson property...	48,000 00	45,000 00		45,000 00
Veterans' Memorial Hospital,					
ZA-37	Architects' Fees and Contingen- cies in connection with the construction of a Hospital at Sunnybrook Park.....	150,000 00	148,279 10		148,279 10
ZA-37	Construction of 400-bed unit and kitchen and subsidiary services.	748,000 00	747,402 31		747,402 31
ZA-38	Construction of Active Treat- ment building and Out-patients building.....	271,000 00	112,580 53		112,580 53
Health and Occupational Centre,					
ZA-38	Acquisition of Flanagan Property.	275,000 00	275,000 00		275,000 00
ZA-38	Construction of a 400-bed centre.	52,000 00	389 52		389 52
London, Ont.—					
Health and Occupational Centre,					
ZA-38	Construction of Building.....	85,000 00	63,257 76		63,257 76
ZA-38	Installation of Water Supply, sewage and electrical distribu- tion systems.....	26,000 00	2,295 98		2,295 98
Westminster Hospital,					
ZA-38	Additional Accommodation at Mental Institution.....	94,834 00	69,462 73		415,546 94
ZA-38	Addition to Infectious Diseases Hospital.....	28,000 00	27,901 68		105,663 94
ZA-39	Addition.....	132,383 00	131,751 58		136,363 55
ZA-39	Construction of Driveways.....	12,500 00	12,082 74		12,082 74
ZA-39	Construction of mental reception unit, mental infirmary unit, etc.....	45,000 00	9,596 11		9,596 11
ZA-39	Purchase of tract of land of approximately 127 acres.....	13,950 00	13,950 00		13,950 00
Winnipeg, Man.—					
Deer Lodge Hospital,					
ZA-39	Acquisition of land.....	30,500 00	28,965 00		28,965 00
ZA-39	Additional construction.....	62,000 00	13,964 30		13,964 30
ZA-39	Extension of 3 Storeys and Base- ment with Elevator Services, Enlarging Operating Room and Other Facilities.....	39,863 00	39,315 10		130,851 33
ZA-40	Construction of 2 Pavilions.....	345,000 00	325,056 49		358,779 22
ZA-40	Accommodation for Nurses and Voluntary Aids.....	1,368 00	500 00		9,132 18

See Page		Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
CURRENT—Continued					
	Winnipeg, Man.—Concluded				
	Deer Lodge Hospital—Concluded				
ZA-40	Installation of Boiler.....	5,500 00	5,258 00		5,258 00
ZA-40	Construction of connecting building and additional Dining Room Accommodation.....	31,468 00	26,118 80		26,118 80
ZA-40	Improvements to hospital fire alarm system and connection with St. James Municipal fire station.....	12,650 00	2,749 62		2,749 62
ZA-40	Revision of and addition to dietary services of Pavilions Nos. 1 and 2.....	18,000 00	11,572 24		11,572 24
ZA-40	Temporary heating for active treatment pavilion.....	14,000 00	13,353 00		13,353 00
ZA-41	Purchase of land made available by closing of a lane.....	400 00	400 00		400 00
ZA-41	Purchase of The Children's Home of Winnipeg, Manitoba, to provide accommodation for Veterans' care cases.....	136,000 00	136,000 00		136,000 00
ZA-41	Academy Road Annex—(Children's Home)—Alterations to plumbing and electrical facilities.....	500 00	462 20		462 20
ZA-41	Purchase of school building near former Children's Home.....	12,000 00	12,000 00		12,000 00
	Regina, Sask.—				
ZA-41	Construction of a Pavilion adjacent to the General Hospital.....	215,000 00	196,102 96		196,250 92
	Calgary, Alta.—				
	Colonel Belcher Hospital,				
ZA-41	Addition.....	74,887 00	65,264 56		65,377 17
ZA-41	Additional Hospital Accommodation.....	6,835 00	6,701 75		578,477 76
ZA-42	Construction of Garage with Extra Storey.....	22,000 00	16,705 93		16,705 93
ZA-42	Purchase of J. Leslie Bell property to provide for Veterans' Care Accommodation.....	12,000 00	12,000 00		12,000 00
	Edmonton, Alta.—				
ZA-42	University Hospital, Erection of 2 Pavilions.....	429,674 00	426,474 69		468,800 00
ZA-42	Government House, Interior Decorating and Alterations for the accommodation of patients.....	15,000 00	14,100 05		14,100 05
ZA-42	Construction of a tunnel to connect the Departmental Annex Pavilion to the main University of Alberta Hospital.....	13,000 00	12,355 00		12,355 00
ZA-42	University Hospital Pavilion, Alterations to ground floor re facilities for physical medicine.....	31,000 00	30,752 00		30,752 00
	Vancouver, B.C.—				
	Shaughnessy Hospital,				
ZA-42	Fire Protection.....	14,338 00	10,171 00		52,832 58
ZA-43	Acoustic Ceilings.....	13,000 00	10,713 30		10,713 30
ZA-43	Construction of Additional Wing and addition to Administration Wing.....	225,000 00	189,588 65		189,588 65
ZA-43	Purchase of Land.....	36,370 00	34,914 50		34,914 50
ZA-43	Construction of 160-bed Tuberculosis Pavilion.....	22,500 00	22,016 99		22,016 99
ZA-43	Alterations to building to provide additional storage accommodation.....	80 00	75 22		75 22

See Page	Allotments 1944-45	Expenditures 1944-45	Refunds to Previous Years' War Expenditures in 1944-45	Total Expenditures to date
CURRENT—Concluded				
Victoria, B.C.—				
ZA-43	Purchase of land re construction of 200-bed hospital.....	10,852 50	10,851 50	10,851 50
ZA-43	Purchase of additional land in con- nection with construction of a 200-bed hospital.....	800 00	800 00	800 00
Saint John, N.B.—				
ZA-44	Lancaster Hospital, Additional Accommodation.....	69,754 00	69,741 37	226,486 95
ZA-44	Alterations to provide Tubercu- losis Accommodation.....	8,700 00	8,204 70	8,204 70
ZA-44	Storage Space.....	5,000 00	3,500 00	3,500 00
ZA-44	Health and Occupational Centre, Acquisition of Property.....	23,850 00	22,500 00	22,500 00
ZA-44	Purchase of property at 90 Lan- caster Street from Dr. Fletcher Peacock for accommodation of veterans' care cases.....	14,000 00	13,861 34	13,861 34
London, England—				
ZA-44	Leasing of offices for Rehabilitation Branch and Alterations.....	14,974 50	11,299 24	11,299 24
SOLDIER SETTLEMENT OF CANADA				
Canada-Alaska Highway—				
ZA-44	Acquiring of rights of way, flying strips and settlement of local claims.....	41,000 00	25,994 16	112,092 02
Total Current.....		34,260,155 37	32,758,551 32	64,253 34
*Non-Current Allotments.....				70,122,632 13
				2,427,810 88
Total.....		<u>\$34,260,155 37</u>	<u>\$32,758,551 32</u>	<u>\$64,253 34</u>
				<u>\$72,550,443 01</u>

*The details of these allotments will be found in Public Accounts of previous years.

Allotment: Treatment and Pension Examinations—Members and Ex-members of the
Armed Forces (Present War)..... 11,500,000 00
Expenditures..... \$11,448,720 75

A distribution of expenditures follows:

	Army	Navy	Air	Ex-defence Forces	Total
Hospital Maintenance.....	1,966,288 72	311,788 04	99,452 64	2,803,407 35	5,180,936 75
Special Hospital Charges.....	52,438 65	17,880 42	12,218 36	36,304 36	118,841 79
X-Ray.....	129,776 23	56,550 00	29,325 94	34,900 42	250,552 59
Medical Fees.....	197,003 51	42,496 14	20,609 19	118,760 20	378,869 04
Nurses and Attendants.....	41,187 95	3,003 48	1,893 43	7,280 00	53,364 86
Medical Supplies.....	8,276 22	1,284 38	1,168 16	12,673 80	23,402 56
Orthopaedic Supplies.....	34,981 73	1,990 32	3,237 05	60,919 38	101,128 48
Dental Services.....	349 74	28 33	1 50	529,459 23	529,838 80
Funerals.....				23,853 33	23,853 33
Transportation of Patients.....	2,963 75	483 31	395 95	127,905 89	131,748 90
Miscellaneous.....	1,221 12	6 95	21 48	1,560 33	2,809 88
Allowances to patients in hospital				4,501,373 78	4,501,373 78
Reconditioning Allowances.....				1,965 10	1,965 10
Pension Examinations.....				131,429 96	131,429 96
Miscellaneous Treatment.....				18,604 93	18,604 93
	<u>\$2,434,487 62</u>	<u>\$ 435,511 37</u>	<u>\$ 168,323 70</u>	<u>\$8,410,398 06</u>	<u>\$11,448,720 75</u>

See comments under next allotment.

Allotment: Treatment—Royal Canadian Mounted Police.....	100,000 00
Expenditures.....	\$ 94,565 13

A distribution of expenditures follows:

Dental Services.....	25,002 89
Examination, Special Constables.....	1,315 55
Medical Fees and Drugs, Dependents.....	5,244 11
Medical Fees and Drugs, Force.....	24,555 46
Maintenance.....	35,638 26
Drugs for Prisoners.....	653 35
Orthopaedic Appliances.....	1,845 73
Transportation.....	124 45
Miscellaneous Supplies and Expense.....	185 33
	<u>\$ 94,565 13</u>

The following comments relate to the expenditures from this and the preceding allotment.

Of the expenditure from the two allotments, the sum of \$4,016,054.08 is for services supplied through Departmental Institutions (hospital maintenance, clinics, pension examinations, etc.) The corresponding credit appears under Vote 208—Care of Patients (see comment "J" thereunder) page ZA—18.

Direct payments of \$5,000 or over were made to: Alexandra Hospital, Montreal, \$8,068; Brant Sanatorium, Brantford, \$19,731; Canadian National Institute for the Blind, \$9,425.99; Canadian National Railways, \$64,431.57; Canadian Pacific Railway Co., \$52,920.88; Central Alberta Sanatorium, Calgary, \$42,468.64; Clinique Roy Rousseau, Mastai, Que., \$27,562.10; Enfant Jesus Hospital, Quebec, \$40,820.20; Essex County Sanatorium, Windsor, \$15,225; Fort William Sanatorium, \$11,265; Freeport Sanatorium, Kitchener, \$13,059; Grace Hospital, Windsor, \$15,577; Hamilton Health Association, \$54,452.70; Hotel Dieu Hospital, Gaspé, \$6,053.25; Hotel Dieu Hospital, Kingston, \$10,499; Hotel Dieu Hospital, Sherbrooke, \$38,770.45; Jeffrey Hales Hospital, Quebec, \$26,823; Kingston General Hospital, \$36,080.59; London Health Association, \$50,225; Province of Manitoba, \$6,241.95; Manitoba Sanatorium, Ninette, \$16,675.60; Montreal General Hospital, \$24,156.21; Montreal Military Hospital, \$20,722.20; Montreal Neurological Institute, \$38,915.35; Municipal Hospitals, Winnipeg, \$34,009.03; National Sanatorium Association, Muskoka, \$44,083.50; Notre Dame Hospital, Montreal, \$27,008.31; Nova Scotia Hospital, Dartmouth, \$21,141.09; Nova Scotia Sanatorium, Kentville, \$43,434.50; Ottawa Civic Hospital, \$83,165.10; Port Arthur General Hospital, \$8,822.80; Provincial Hospital, Fairville, \$12,296.18; Provincial Mental Hospital, Essondale, \$17,378.90; Provincial Mental Hospital, Ponoka, \$5,922.67; Provincial Sanatorium, Charlottetown, \$7,172.26; Regina General Hospital, \$60,792.62; Riverdale Isolation Hospital, Toronto, \$18,772; Royal Edward Laurentian Hospital, Ste. Agathe des Monts, \$16,861.75; Royal Jubilee Hospital, Victoria, \$34,877; Royal Ottawa Sanatorium, \$8,729; Royal Victoria Hospital, Montreal, \$88,164.15; St. Boniface Sanatorium, \$20,136.75; St. Charles Hospital, St. Hyacinthe, \$10,582.10; St. Georges Sanatorium, Mont Joli, \$5,677; Saint John General Hospital, \$10,234.40; Saint John Tuberculosis Hospital, \$48,036; St. Joseph's Hospital, Comox, \$10,472.95; St. Joseph's Hospital, Rimouski, \$6,812.80; St. Joseph's Hospital, Victoria, \$7,459.95; St. Laurent Sanatorium, Hull, \$8,136; St. Mary's on the Lake Sanatorium, \$6,697; St. Michel Hospital, Archange, \$7,220; St. Paul's Hospital, Saskatoon, \$5,003.55; St. Sacrement Hospital, Quebec, \$38,077.40; St. Vincent de Paul General Hospital, Sherbrooke, \$7,403.70; Province of Saskatchewan, Department of Public Works, \$6,853.08; Saskatchewan Anti-Tuberculosis League, \$64,943.40; Saskatoon City Hospital, \$32,499.16; Toronto East General Hospital, \$89,932.31; United States Treasury Department, \$5,527.27; University of Alberta Hospital, Edmonton, \$123,578.50; Vancouver General Hospital, \$20,509.77; Welfare Revenue Trust Account, Vancouver, \$71,784.50.

Direct payments of \$1,000 or over for medical and dental fees were made to: G. A. Albert, Montreal, \$1,814.14; Hamilton Baxter, Montreal, \$1,425; G. Bertrand, Sherbrooke, \$1,546.40; W. Bourgie, Montreal, \$1,164; B. Brachman, Regina, \$1,111; T. A. Briggs, Courtenay, \$2,001; J. R. Brossard, Montreal, \$1,166; J. F. Burgess, Montreal, \$1,597.50; S. Caron, Mastai, \$2,507.50; W. F. Charteris, Chatham, \$1,878.25; R. E. Coleman, Prince Rupert, \$2,492; W. V. Cone, Montreal, \$8,503.50; D. J. M. Crawford, Trail, \$1,122.75; H. A. Creighton, Lunenburg, \$2,186.76; W. A. Dafeo, Toronto, \$1,305; F. J. Desmond, Moncton, \$2,433; J. K. M. Dickie, Ottawa, \$1,909.23; A. R. Elvidge, Montreal, \$7,417.25; G. S. Fenton, Ottawa, \$1,189.88; C. R. Fiset, Sorel, \$1,103.10; J. H. B. Grant, Vancouver, \$1,361.50; W. G. Gray, Sarnia, \$1,528; L. M. Greene, Smithers, \$1,155; F. R. Harvey, Kitchener, \$1,485; H. E. Hobbs, Toronto, \$1,260.75; R. E. Holmes, Windsor, \$1,929; G. Hooper, Ottawa, \$1,547.98; P. E. Laflamme, Sudbury, \$2,638.95; J. A. Lamarre, Montreal, \$1,063.25; J. A. Landry, Sherbrooke, \$1,102.75; J. A. Leblanc, Moncton, \$1,848; W. C. Leggett, Toronto, \$1,465; J. A. Lessard, Riviere du Loup, \$1,436.50; L. Longtin, Montreal, \$2,082.50; G. B. Loomis, Sherbrooke, \$1,616; G. Lyons, Moncton, \$2,084; H. J. Mack, Cornwall, \$2,242.05; J. J. MacPherson, Campbellton, \$1,327; M. Mallett, Edmonton, \$1,754; J. R. McAvooy, Brockville, \$1,581.68; C. C. McCullough, Fort William, \$1,619.25; G. McNeill, London, \$2,456; J. A. Milne, Weston, \$1,295.75; D. K. Murray, Liverpool, \$1,505.75; G. W. Mylks, Kingston, \$1,970; P. Nase, Saint John, \$1,288; L. A. C. Pantou, Kelowna, \$2,112; I. Patrick, Montreal, \$1,275; W. G. Penfield, Montreal, \$2,432.50; E. Plante, Sherbrooke, \$1,554; A. Pouliot, Quebec, \$2,155; R. E. Price, Amherst, \$1,092.50; Richards, Singleton and Hall, Toronto, \$3,707.50; J. J. Ringuet, Rimouski, \$1,686.05; J. E. Rioux, Ste. Anne des Monts, \$2,558.60; E. Rousseau, Sherbrooke, \$1,135; C. K. Russell, Montreal, \$1,310; H. M. Schweitzer, Regina, \$1,583.25; R. F. Seaman, Charlottetown, \$1,155; G. B. Sexton, London, \$1,330.50; Donald Smith, Liverpool, \$1,274.75; Emerson Smith, Montreal, \$2,195; C. Spiro, Ottawa, \$1,254; P. D. Spohn, Waterloo, \$1,909.75; J. A. Stewart, Victoria, \$1,449.50; J. W. Sutherland, Amherst, \$1,316.45;

G. E. Tanner, Midland, \$2,008; W. P. Tew, London, \$2,073; R. Turcot, Quebec, \$1,369; J. A. Turcotte, Lunenburg, \$1,300.50; J. R. Vant, Edmonton, \$1,313.50; O. S. Waugh, Winnipeg, \$1,715; Wheeler and Edmison, Winnipeg, \$2,787; H. F. Whittaker, Edmonton, \$1,424; J. C. Wickwire, Liverpool, \$1,608.12; G. S. Williamson, Ottawa, \$2,490.91; L. S. Young, New Westminster, \$1,725.35; G. T. Zumstein, St. Catherines, \$1,065.50.

Allotment: Pensions—Armed Forces, Fishermen, Seamen, Special Constables—R.C.M.P.,

Civil Servants, Auxiliary Services and Civil Defence Workers.....	12,132,500 00
Expenditures.....	\$11,939,335 52

A distribution of the expenditures follows (number of pensions in payment at March 31, 1945, shown in parentheses):

Disabled and Deceased Ex-members of the Army, Navy and Air Force.....	(24,002)	10,661,501 54
Reserve Force	(372)	159,657 45
Royal Canadian Mounted Police	(7)	1,770 81
Seamen	(404)	237,579 24
Auxiliary Force	(5)	3,752 20
Civilian Employees	(6)	5,719 82
Air Training Plan	(1,956)	824,281 61
Supplementary—Imperial	(65)	13,568 38
Supplementary—Italian and Belgian	(4)	1,429 68
Canadian Women's Army Corps	(48)	11,639 44
Women's Royal Canadian Naval Service	(4)	298 81
Royal Canadian Air Force (Women's Division)	(26)	8,061 77
Canadian Corps of Firefighters	(18)	5,184 12
Injury Allowances—Civil Defence Workers	(1)	228 68
Pensions—Civil Defence Workers	(4)	1,895 87
Reconditioning Cases	(2)	842 90
Burial Grants		1,923 20
	(26,924)	\$11,939,335 52

Allotment: Civil Defence.....	650,000 00
Expenditures.....	\$ 484,182 15

A distribution of expenditures follows:

Salaries	10,007 14
Cost of Living Bonus and Other Pay-list Items	1,251 15
Books, publications, films, etc.	18,267 58
Telephones, telegrams and postage	371 86
Clothing for Working Parties	32,424 52
Fire Protection Apparatus	63,922 68
Respirators (Civilian)	110,469 53
Miscellaneous Equipment	458 67
Installation of Sirens	6,634 26
Maintenance of Siren Systems	17,742 02
Payments to—	
Ottawa Federal District Commission.....	577 62
Provinces:	
Nova Scotia.....	23,000 00
Prince Edward Island.....	6,862 49
New Brunswick.....	26,140 00
Quebec.....	50,000 00
Ontario.....	4,360 48
British Columbia.....	82,610 45
Miscellaneous Expense	21,176 11
Professional and Special Services	4,985 00
Miscellaneous Supplies	805 99
Decontamination Supplies	1,144 61
Freight, cartage and express	12,182 65
Transportation and Travelling Expenses	1,467 84
	496,862 65
Less—Salvage.....	12,680 50

\$ 484,182 15

As of March 31, 1945 there were 7 salaried employees being paid from this account. A. Ross was receiving a salary at an annual rate of \$8,000 at date of separation (Aug. 14).

The following, who served without salary, received living allowances (at a per diem rate of \$10) as follows: F. A. Magee, \$1,030; S. F. M. Moodie, \$1,370. Compensation at the rate of \$500 per month (Nov. 1, 1944 to Mar. 31, 1945) was paid to M. Gaboury, \$2,500.

Suppliers receiving \$5,000 or more: Province of British Columbia, \$82,610.45; British Columbia Telephone Co., \$6,238.65; Canadian Atlas Diesel Engines Ltd., \$9,282.28; Canadian National Railways, \$7,934.42; Dominion Government, Department of Munitions and Supply, \$44,199.12, Department of National Defence—Army Services, \$30,175.26, Department of Public Printing and Stationery, \$17,844.03; Dominion Rubber Co., Ltd., \$16,828.92; Goodrich Rubber Co., \$18,045.29; City of Montreal, \$5,302.36; Province of New Brunswick, \$26,140; Province of Nova Scotia, \$23,000; Province of Prince Edward Island, \$6,862.49; Province of Quebec, \$50,000; Viceroy Manufacturing Co., Ltd., \$46,393.67; West Coast Salvage Contracting Co., Ltd., \$49,153.75.

Travelling expenses of \$300 or over were paid to: S. F. M. Moodie, \$549.15; A. Ross, \$833.03.

Allotment: Investigations—Dependents' Allowance Board.....	80,000 00
Expenditures.....	\$ 62,411 31

Expenditures consist of: investigation costs by social agencies, \$15,947.55; investigation costs by staff of the Department of Veterans Affairs, \$45,939.43; miscellaneous expense, \$524.33.

Allotment: Committee on Demobilization.....	4,000 00
Expenditures.....	\$ 3,333 99

Expenditures consist of: salaries, \$3,000; travelling expenses, \$322.13; miscellaneous expense, \$11.86.

As of March 31, 1945, part of the salary of C. N. Senior (see Vote 195) was being paid from this account.

Allotment: Post-Discharge Re-establishment—Rehabilitation Benefits.....	2,750,000 00
Expenditures.....	\$2,468,338 53

These expenditures incurred under authority of P.C. 5210, of July 13, 1944, consist of payments as follows: out-of-work benefits, \$286,327.12; vocational training benefits, \$1,006,075.38; agricultural and other benefits, \$218,322.09; benefits to temporarily incapacitated, \$37,288.35; benefits for interrupted education, \$286,196.46; tuition fees, \$155,265.90; contributions to Unemployment Insurance Commission, \$462,618.31; transportation and travelling, applicants and recipients, \$11,473.32; excess pension credits, \$4,771.60.

Allotment: Detention Allowances on behalf of Canadian Seamen.....	150,000 00
Expenditures.....	\$ 142,831 27

P.C. 12/4209, June 12, 1941 (as amended by P.C. 87/5204, July 16, 1941) provides as follows:

- "1. (a) That compensation by way of detention allowance may be awarded to the personnel of ships of Canadian Registry or licence, and persons of Canadian Nationality serving on any ship not of Canadian registry or licence which the Transport Comptroller certifies was engaged in essential war work on behalf of the British Commonwealth or its Allies at the time the voyage in question commenced, and persons of Canadian Nationality employed upon fishing vessels or boats engaged in the fishing industry of Canada in tidal waters, for loss occasioned by the discontinuance, in whole or in part, of the remuneration for employment of which they were theretofore in receipt, in consequence of their detention resultant from capture or internment in a foreign country.
- (b) The compensation in each case shall be in such sum, and such sum only, as shall assure the continued receipt by or on behalf of the person during the period of his detention of the remuneration theretofore paid to or in respect of him by his employer.
- (c) In the case, however, of a fisherman engaged upon a proceeds-sharing basis, such allowance shall be a sum equivalent to a due proportion of his earnings from such engagement over the preceding twelve months.
- (d) Notwithstanding any other part of these Regulations, the Canadian Pension Commission shall, when dealing with the case of a person of Canadian nationality who served on a certified non-Canadian ship, subtract from the detention allowance payable the amount of any detention allowance payable to the claimant under the laws of the country in which the ship was registered or licensed.

2. That award and payment of detention allowances be effected by the Canadian Pension Commission upon essential official information provided the said Commission to that end by the Department of External Affairs or other appropriate Department, such Department being responsible for the due provision of the information in question.
3. That the said Commission be authorized to pay to the dependents of the person to whom such allowance is awarded such portion of the amount awarded as detention allowance in any case as they in their discretion deem suitable and to retain the balance of such amount to be paid to such person or to his personal representatives after the end of the period of detention in respect of which the detention allowance is awarded.
4. That the payment of such detention allowances be made retroactive to September 10th, 1939.
5. The Secretary of State for External Affairs shall undertake the negotiations recommended in paragraph 4 of the Committee's recommendation."

This allotment was provided to cover the cost of the total allowances to the seamen concerned for the fiscal year 1944-45. The amount shown above as expenditures (\$142,831.27) was transferred to the open account "Detention Allowances Fund, Canadian Seamen" (see page ZA-47) from which payments are made in accordance with the provisions of the foregoing Order in Council.

Allotment: Contingency Fund for the temporary assistance of discharged members of the Forces.....	10,000 00
Expenditures.....	\$ 4,897 58

P.C. 95/6361 of July 22, 1942 authorizes temporary assistance to discharged members of the forces by means of small loans. These expenditures are recoverable.

Allotment: Reserve Stores (Revolving Account).....	54,496 00
Expenditures.....	\$ 50,299 41

On March 16, 1942, Treasury Board authorized an estimate of \$500,000 (T.218078B.) for the above account, the amount to be allotted from time to time as required, for the purpose of creating a reserve of hospital stores and equipment. The value of the reserve stores on hand as at March 31, 1945 and acquired under the above authority was \$495,802.53.

The gross expenditure in the fiscal year amounted to \$363,672.06. Refunds for issues from stores amounted to \$313,372.65.

Suppliers receiving \$5,000 or more; Ayers Ltd., \$15,972.06; Dominion Textile Co., Ltd., \$29,723.53; Eaton Knitting Co., Ltd., \$10,546.63; Humber Engineering Co., Ltd., \$5,440.90; Kroehler Manufacturing Co., Ltd., \$8,680.50; McFarlane Gendron Manufacturing Co., Ltd., \$8,217.50; Metal Craft Co., Ltd., \$12,658.67; C. H. Petch, \$7,030.05; Poole Co., \$13,188.63; Simmons Ltd., \$53,897.75; Sovereign Potters Ltd., \$16,915.14; W. W. Veitch, \$23,413.34; Vilas Furniture Co., Ltd., \$29,929.49; War Assets Corporation Ltd., \$24,992.50.

Allotment: Specimen Orthopaedic Equipment for Russia.....	500 00
Expenditures.....	\$ 331 00

Allotment: Printing and Mailing of Booklet <i>Back Into Civil Life</i>.....	18,700 00
Expenditures.....	\$ 18,700 00

The Department of Public Printing and Stationery was paid \$17,898.50 of the above expenditures which were authorized by P.C. 4889 of June 26, 1944.

Allotment: Printing of revised Booklet <i>Back to Civilian Life</i>.....	17,965 00
Expenditures.....	\$ 17,916 40

The Department of Public Printing and Stationery was paid \$17,755.44 of the above expenditures which were authorized by P.C. 7030 of September 8, 1944.

Allotment: Advertising re measures for Rehabilitation of members of the Armed Forces . . .	176,880 00
Expenditures	\$ 171,257 18

P.C. 6389 of September 8, 1944, authorized the publication in selected newspapers, periodicals and magazines, with circulation both in Canada and among the armed forces overseas, of a series of articles or advertisements to disseminate information concerning the provisions of the Rehabilitation program. The estimated cost was \$176,880; and the above amount of \$171,257.18 was paid to Stewart Lovick Ltd.

Allotment: Radio Publicity re Rehabilitation of former members of the Forces	32,692 70
Expenditures	\$ 32,692 70

Under authority of P.C. 7739 of October 10, 1944, a program of radio publicity was instituted to disseminate information concerning the provisions for the rehabilitation of former members of the armed forces.

Payment of the above sum was made to Stewart Lovick Ltd.

Allotment: War Veterans' Allowance Board—Payments of pensions under the Dual Service Pension Order (P.C. 160/7746 of October 4, 1944) and War Veterans' Allowance Benefits to veterans of the present war and of the North West Rebellion, 1885 (P.C. 162/7746 of October 4, 1944)	50,000 00
Expenditures	\$ 22,288 62

Payments were made as follows (number of pensions in payment at March 31, 1945, being shown in parentheses):

Dual Service Pensions	(38)	7,576 21
Veterans' Present War	(19)	2,981 16
North West Rebellion	(95)	11,731 25
Total	(152)	\$ 22,288 62

Allotment: To reimburse the Reserve Stores Revolving Fund for losses caused by fire at Sydney, N.S., on Dec. 31, 1944	3,661 90
Expenditures	\$ 3,661 90

The Reserve Stores (Revolving Account) Allotment (see page ZA-30) is a working capital account only. It is ultimately to be relieved of all costs by transfers to the effective votes and allotments; hence the necessity of providing a separate allotment to absorb fire or any other losses that may occur from time to time.

Allotment: Ste. Anne de Bellevue, Que.—Ste. Anne's Hospital, Additional Construction . . .	110,000 00
Expenditures	\$ 102,016 22

This allotment is to cover the cost of several projects as follows:—

Extension to Stores Building—A contract for \$14,070 was awarded through the Department of Public Works to Deakin and Stewart Ltd., which was paid \$14,070; cost of advertising was \$96.34.

Recreation Building Extension—A contract for \$8,600 was awarded through the Department of Public Works to Edouard Leger who was paid \$8,600; cost of advertising was \$97.53.

Administration Building—A contract for \$53,287 was awarded through the Department of Public Works to Harold S. Kerr Ltd. Payments were: Harold S. Kerr Ltd.; \$48,298.76; E. J. Turcotte, architect, \$1,086.73. The cost of advertising was \$143.47.

Dining Room, Addition—A contract for \$28,000 was awarded through the Department of Public Works to Charles Duranceau Ltd. Payments were: Charles Duranceau Ltd., \$28,083 (extras, \$483); E. J. Turcotte, architect, \$1,469.95. The cost of advertising was \$70.44.

Allotment: Ste. Anne de Bellevue, Que.—Ste. Anne's Hospital, Additional Accommodation for Mental Patients.....	559,000 00
Expenditures.....	\$ 558,368 26

A contract for \$669,000 was awarded in 1943-44 through the Department of Public Works to the Concrete Construction Co., Ltd.

Payments in 1944-45 were: Concrete Construction Co., Ltd., \$546,081.43; Lucien Sarra-Bournet, architect, \$12,286.83.

Allotment: Ste. Anne de Bellevue, Que.—Ste. Anne's Hospital, Alterations and extensions to Nurses' Residence.....	765 00
Expenditures.....	\$ 500 00

A contract for \$46,000 was awarded in 1942-43 through the Department of Public Works to Edouard Leger. The amount of \$500 was paid to the contractor on completion of the work.

Allotment: Ste. Anne de Bellevue, Que.—Ste. Anne's Hospital, Construction and equipment of Dining Room, Kitchen and Stores Building.....	95,716 00
Expenditures.....	\$ 93,417 54

A contract for \$157,500 was awarded in 1943-44 through the Department of Munitions and Supply to Charles Duranceau Ltd.

Payments in 1944-45 were: Charles Duranceau Ltd., \$81,684.12; General Steel Wares Ltd., \$2,365; Linde Canadian Refrigerator Co., Ltd., \$4,180; Moffats Ltd., \$248.47; E. J. Turcotte, architect, \$4,939.95.

Allotment: Ste. Anne de Bellevue, Que.—Ste. Anne's Hospital, Alterations to Electrical Distribution System.....	15,909 00
Expenditures.....	\$ 15,125 16

A contract for \$14,770 was awarded through the Department of Public Works to Canadian Comstock Co., Ltd. The amount of \$15,125.16 (extras \$355.16) was paid to the contractor.

Allotment: Ste. Anne de Bellevue, Que.—Ste. Anne's Hospital, Hydrant System and Fire Walls.....	42,736 00
Expenditures.....	\$ 34,533 07

Contracts for \$25,500 in 1943-44 and \$6,880 in 1944-45 were awarded through the Department of Public Works to Frank Ross Construction Ltd. and Edouard Leger.

Payments in 1944-45 were made to Frank Ross Construction Ltd., \$26,309.07 (extras \$5,422.57); Edouard Leger, \$7,562 (extras \$682); Moulton Co., Ltd., \$235. Inspection costs were \$427.

Allotment: Ste. Anne de Bellevue, Que.—Ste. Anne's Hospital, Alterations to Electrical Distribution System (Power House).....	10,000 00
Expenditures.....	\$ 3,848 52

A contract for \$6,677 was awarded through the Department of Public Works to Metropolitan-Goulet Co. Ltd., which received \$3,780. Cost of advertising was \$68.52.

Allotment: Ste. Anne de Bellevue, Que.—Ste. Anne's Hospital, Construction of garbage collection building.....	9,760 00
Expenditures.....	\$ 9,195 40

A contract for \$8,873 was awarded through the Department of Public Works to Charles Duranceau Ltd. Payments were: Charles Duranceau Ltd., \$8,748; E. J. Turcotte, architect, \$447.40.

Allotment: Ste. Anne de Bellevue, Que.—Ste. Anne's Hospital, Installation of sprinkler system.....	55,000 00
Expenditures.....	\$ 54,197 02

Contracts for \$86,000 and \$4,790 were awarded through the Department of Public Works to the Dominion Sprinkler Co., Ltd., and Edouard Leger respectively.

Payments were made to Dominion Sprinkler Co., Ltd., \$19,290.30 and to Edouard Leger, \$4,790. Cost of advertising was \$116.72.

Allotment: Ste. Anne de Bellevue, Que.—Health and Occupational Centre, Acquisition of Property.....	65,515 84
Expenditures.....	\$ 65,515 84

P.C. 5421 of July 14, 1944, authorized the acquisition of property easily accessible from Ste. Anne's Hospital, Ste. Anne de Bellevue, Que., in order to construct a 400-bed Health and Occupational Centre.

The above amount was paid to the Eastern Trust Co., for the Senneville Country Club Inc.

Allotment: Ste. Anne de Bellevue, Que.—Health and Occupational Centre, Construction of buildings near Ste. Anne's Hospital.....	650 00
Expenditures.....	\$ 605 60

The above expenditures were for surveying the property.

Allotment: Montreal, Que.—Currie Memorial Hospital, To provide for the expenses of architects' services in connection with the construction of a 500-bed hospital in Montreal.....	50,000 00
Expenditures.....	\$ 28,656 07

A contract for \$28,350 was awarded through the Department of Public Works to Charles David, architect, and this amount was paid to him.

The remaining expenditures of \$306.07 were for surveying.

Allotment: Montreal, Que.—Currie Memorial Hospital, Purchase of land on Benny Avenue on which to construct a 500-bed hospital.....	113,800 00
Expenditures.....	\$ 113,000 00

P.C. 3864 of May 30, 1944, and P.C. 5484 of July 18, 1944, authorized the purchase of a plot of land on Benny Avenue in Montreal in order to erect a 500-bed hospital for the accommodation of the Department's patients.

The above amount was paid to the joint owners of the property, viz.—J. R. Beattie, Mrs. Jessie I. B. Bertram and Rev. D. M. B. Beattie.

Allotment: Halifax, N.S.—Camp Hill Hospital, Extension to Service Wing.....	841 68
Expenditures.....	\$ 841 68

The contract for this work was awarded through the Department of Public Works to the Stewart Construction Co. and was later cancelled. The above amount was paid to the contractor to cover expenses incurred in connection with the contract.

Allotment: Halifax, N.S.—Camp Hill Hospital, Construction of Ross Millar Infirmary.....	45,000 00
Expenditures.....	\$ 39,808 53

The contract for this construction has not yet been awarded. Payments were made through the Department of Public Works as follows: Ross and MacDonald, architects, \$39,600; for travelling expenses, \$202.70; and for sundry items, \$5.83.

Allotment: Halifax, N.S.—Camp Hill Hospital, Construction of storage accommodation....	22,000 00
Expenditures.....	\$ 21,664 52

This allotment covers costs in connection with two projects as follows:

Temporary Storage Building—A contract for \$10,664 was awarded through the Department of Public Works to the Nova Scotia Construction Co. which received \$10,705.45 (extras \$41.45). Cost of advertising was \$59.96.

Basement Storage—Ward "Q"—A contract for \$8,000 was awarded through the Department of Public Works to D. A. MacDonald who received \$10,839.25 (extras, \$2,839.25). Cost of advertising was \$59.86.

Allotment: Halifax, N.S.—Purchase of the property including land, buildings and furnishings of the late J. C. Tory to provide accommodation for Veterans' Care cases.....	35,500 00
Expenditures.....	\$ 32,912 30

P.C. 7763 of October 6, 1944, authorized the acquisition of the property of the late Honourable J. C. Tory to be used for the care of convalescent patients.

Payments were: H. M. J. Tory, J. A. Tory and the Eastern Trust Co., executors of the estate of J. C. Tory for property, \$28,000, and for furnishings, \$4,864.50; W. C. Dunlop, \$47.80.

Allotment: Charlottetown, P.E.I.—Construction of Wing to Provincial Sanatorium.....	75,000 00
Expenditures.....	\$ 75,000 00

Under P.C. 7085 of September 9, 1943, authority was given the Department to expend the sum of \$75,000 in order to assist the Provincial Sanatorium Board at Charlottetown, P.E.I., to erect an addition to its hospital. The above amount was paid to the Provincial Treasury on completion of the addition.

Allotment: Ottawa, Ont.—Purchase of Land from Beechwood Cemetery Company and maintenance of Burial Plots.....	44,755 00
Expenditures.....	\$ 44,755 00

P.C. 1/2938 of April 22, 1944, authorized the purchase of a plot of ground from Beechwood Cemetery Co., Ottawa, and the perpetual care of same.

Payment of the first instalment of \$6,250 for the land was made to the Beechwood Cemetery Co., and the amount of \$38,505 was paid to the Toronto General Trusts Company, the income from this amount to pay for the perpetual care of the plot.

Allotment: Ottawa, Ont.—Construction of a Hospital Unit adjacent to Ottawa Civic Hospital.....	13,455 25
Expenditures.....	\$ 13,455 25

A contract for \$294,931 was awarded in 1942-43 through the Department of Public Works to Ross Meagher Ltd.

Payments in 1944-45 were: Ross Meagher Ltd., completion of contract, \$1,000; screen doors, \$75, extending fire alarm cable, \$392; Ottawa Civic Hospital, enlargement of heating plant, \$11,983.25.

Allotment: Gloucester Township, Ont.—Rideau Health and Occupational Centre.....	280,000 00
Expenditures.....	\$ 269,302 71

A contract for \$284,467.18 was awarded through the Department of Public Works to H. Dagenais who was paid \$265,996.22. Other expenditures were \$2,718.12 for inspection and \$588.37 for advertising and sundries.

Allotment: Gloucester Township, Ont.—Rideau Health and Occupational Centre,	
Improvements to Buildings.....	5,947 00
Expenditures.....\$	2,933 55

This allotment was provided to cover costs in connection with improvements to the buildings on the property at time of purchase by the Department.

Payments were: Demers Electric Co., \$157; International Water Supply Ltd., \$2,682.80; G. H. Spratt, \$93.75.

Allotment: Gloucester Township, Ont.—Rideau Health and Occupational Centre, Installation	
of Water Main and Sewage Disposal System.....	86,000 00
Expenditures.....\$	82,629 82

This allotment covers costs in connection with two projects as follows:

Sewage Disposal System—A contract for \$56,207.35 was awarded through the Department of Public Works to M. J. Sulphur & Sons Ltd., which received \$53,071.14. Cost of advertising was \$138.84.

Water Supply—A contract for \$33,086 was awarded through the Department of Public Works to McLaughlin Bros. which received \$28,219.23. Inspection costs were \$1,147.12 and advertising \$53.49.

Allotment: Gloucester Township, Ont.—Rideau Health and Occupational Centre,	
Installation of Electrical Distribution System.....	4,000 00
Expenditures.....\$	3,709 60

A contract for \$9,985 was awarded through the Department of Public Works to Stanley Lewis Ltd. which received \$3,570.48. Cost of advertising was \$139.12.

Allotment: Gloucester Township, Ont.—Rideau Health and Occupational Centre, Purchase	
of Smythe Estate.....	17,500 00
Expenditures.....\$	17,500 00

P.C. 4008 of May 18, 1943 authorized the acquisition of lands in the Township of Gloucester, County of Carleton, for a Health and Occupational Centre.

The above amount was paid to the Toronto General Trusts Corporation for the purchase of the Smythe Estate, which forms part of the property to be acquired.

Allotment: Gloucester Township, Ont.—Rideau Health and Occupational Centre, Roads,	
walks, grading, etc.....	25,000 00
Expenditures.....\$	6,421 36

P.C. 7313 of September 19, 1944, authorized the Department to proceed with such work as the building of roads, walks and culverts and the completion of grading at the Rideau Health and Occupational Centre in order that the Centre might be made ready to receive patients, the work to be done by the Federal District Commission. The above amount was paid to that Commission.

Details of expenditure follow: wages, \$2,756.39; rental of bulldozer, \$1,006; rental of shovel, \$997.50; trucking, \$369.60; fences, \$520.25; miscellaneous, \$771.62.

Allotment: Gloucester Township, Ont.—Rideau Health and Occupational Centre, Purchase	
of James Dempsey Property.....	8,525 00
Expenditures.....\$	8,525 00

P.C. 4008 of May 18, 1943 authorized the acquisition of lands in the Township of Gloucester, County of Carleton, for a Health and Occupational Centre.

The above amount was paid to James Dempsey for lands which form part of the property to be acquired.

Allotment: Kingston, Ont.—Women's Hostel, Alterations.....	68,148 00
Expenditures.....	\$ 51,869 17

A contract for \$48,680 was awarded through the Department of Public Works to Thos. A. Andre.

Expenditures comprised: payments to Thos. A. Andre, \$44,485.70; cost of advertising, \$69.63; Colin Drevor, architect, \$2,329.14; payments to R. A. Blyth Co., \$4,984.70.

Allotment: Peterborough, Ont.—Alterations to the Peterborough Hostel to make it suitable for hospital use with an approximate accommodation of 250 beds...	57,000 00
Expenditures.....	\$ 56,687 61

A contract for \$99,340 was awarded through the Department of Public Works to the Fried Construction Co.

Payments were made to Fried Construction Co., \$52,738.78 and W. R. L. Blackwell, architect, \$3,866.12. The cost of advertising was \$82.71.

Allotment: Toronto, Ont.—Christie Street Hospital, Additional Accommodation.....	316,000 00
Expenditures.....	\$ 220,650 69

This allotment covers costs in connection with several projects as follows:

Temporary Pavilion and Tunnel—A contract for \$178,789 was awarded through the Department of Public Works to L. C. Scott Construction Co., which received \$134,335.80. Inspection cost \$1,802.49 and advertising, \$137.58.

Elevator and Shaft—A contract for \$39,400 was awarded through the Department of Public Works to Evan S. Martin. Payments were made to Evan S. Martin, \$25,463.24 and Toronto Hydro Electric System, \$177.04. Cost of advertising was \$85.70.

Kitchen Extension—A contract for \$65,160 was awarded through the Department of Public Works to Bennett and Pratt Ltd. Payments were made to Bennett and Pratt Ltd., \$13,313.57 and to Toronto Hydro Electric System, \$262.11. Cost of advertising was \$73.16.

In addition, the sum of \$45,000 was paid to the Redfern Construction Co., Ltd., for construction work carried out under the direction of the Department.

Allotment: Toronto, Ont.—Christie Street Hospital, Addition.....	9,955 00
Expenditures.....	\$ 8,700 00

A contract for \$28,625 was awarded in 1943-44 through the Department of Public Works to Bennett and Wright Ltd. The amount of \$8,700 was paid to the contractor on completion of the work.

Allotment: Toronto, Ont.—Christie Street Hospital, Davenport Annex, Storage Building...	558 00
Expenditures.....	\$ 50 00

A contract for \$11,685 was awarded in 1943-44 through the Department of Public Works to the Dickie Construction Co., Ltd.

The amount of \$50 was paid to the contractor on completion of the work.

Allotment: Toronto, Ont.—Christie Street Hospital, Elevator Service at Red Chevron Annex.....	34,500 00
Expenditures.....	\$ 29,762 06

A contract for \$33,600 was awarded through the Department of Public Works to the Frontenac Construction Co.

Payments were made to Frontenac Construction Co., \$29,576.70 and to Bennett and Wright, \$73.50. Cost of advertising was \$111.86.

Allotment: Toronto, Ont.—Christie Street Hospital, Renovation of three floors of North Wing.....		61,970 00
Expenditures.....	\$	60,994 32

This work was carried out under the direction of the Department and the above amount was paid to the Redfern Construction Co., Ltd.

Allotment: Toronto, Ont.—Christie Street Hospital, Construction of 200 additional bed capacity.....		145,320 00
Expenditures.....	\$	145,320 00

A contract for \$145,320 was awarded through the Department of Public Works to L. C. Scott Construction Co., and the above amount was paid to that Company.

Allotment: Toronto, Ont.—Christie Street Hospital, Installation of new boiler unit including stoker.....		100 00
Expenditures.....	\$	63 82

The above amount was paid for advertising.

Allotment: Toronto, Ont.—Alterations to Johnston Building.....		32,297 00
Expenditures.....	\$	30,898 49

A contract for \$33,080 was awarded in 1943-44 through the Department of Public Works to Bennett and Pratt Ltd.

Payments in 1944-45 were made to Bennett and Pratt Ltd., \$30,531.03 (extras \$5,056.03). Sundry expenditures were \$367.46.

Allotment: Toronto, Ont.—Purchase of Nathanson Property.....		48,000 00
Expenditures.....	\$	45,000 00

P.C. 8403 of November 1, 1944 authorized the acquisition of suitable accommodation in Toronto for certain types of patients, particularly those suffering with paraplegia.

The above amount of \$45,000 was paid to Irene Henrietta Nathanson.

Allotment: Toronto, Ont.—Veterans' Memorial Hospital, Architects' Fees and Contingencies in connection with the construction of a Hospital at Sunnybrook Park.....		150,000 00
Expenditures.....	\$	148,279 10

This work was arranged by the Department of Public Works and payments were: Allward and Gouinlock, architects, \$128,029.55; Armstrong Bros., \$17,200.60; Henry Birks and Son, \$32; Electric Voice Sound System, \$35; F. S. Lazier, \$1,264.75; Sleight-Van Nostrand Ward and Anderson, \$1,610.75. Advertising cost \$106.45.

Allotment: Toronto, Ont.—Veterans' Memorial Hospital, Construction of 400-bed unit and kitchen and subsidiary services.....		748,000 00
Expenditures.....	\$	747,402 31

A contract for \$2,837,000 was awarded through the Department of Public Works to the Redfern Construction Co.

Payments were made to Redfern Construction Co., Ltd., \$726,925.88, and Allward and Gouinlock, architects, \$20,297.34. Cost of advertising was \$179.09.

Allotment: Toronto, Ont.—Veterans' Memorial Hospital, Construction of Active Treatment building and Out-patients building.....	271,000 00
Expenditures.....	\$ 112,580 53

A contract for \$112,545 was awarded through the Department of Public Works to the Redfern Construction Co., Ltd., which received \$112,545. Cost of advertising was \$35.53.

Allotment: Toronto, Ont.—Health and Occupational Centre, Acquisition of Flanagan Property.....	275,000 00
Expenditures.....	\$ 275,000 00

P.C. 5420 of July 14, 1944, authorized the purchase of this property in connection with the construction of a 400-bed Health and Occupational Centre.

The above amount was paid to James W. Flanagan.

Allotment: Toronto, Ont.—Health and Occupational Centre, Construction of a 400-bed centre.....	52,000 00
Expenditures.....	\$ 389 52

The above expenditure was for advertising and repairs.

Allotment: London, Ont.—Health and Occupational Centre, Construction of Building.....	85,000 00
Expenditures.....	\$ 63,257 76

A contract for \$475,000 was awarded through the Department of Public Works to L. C. Scott Construction Co., Ltd. This firm received \$61,995.99. Inspection costs were \$1,132.55 and advertising, \$129.22.

Allotment: London, Ont.—Health and Occupational Centre, Installation of water supply, sewage and electrical distribution systems.....	26,000 00
Expenditures.....	\$ 2,295 98

A contract for \$38,108.95 was awarded through the Department of Public Works to the Scott Jackson Construction Co., which received \$2,040.75. The cost of advertising was \$255.23.

Allotment: London, Ont.—Westminster Hospital, Additional Accommodation at Mental Institution.....	94,834 00
Expenditures.....	\$ 69,462 73

The contracts for the construction of two colony units amounting to \$362,400 were awarded through the Department of Public Works to the Redfern Construction Co., Ltd.

Payment of \$59,062.73 (extras \$15,973.85) was made to the Redfern Construction Co., Ltd. Payments for additional land were made to L.S. O'Dell, \$7,500; Lukings Estate, \$2,900.

Allotment: London, Ont.—Westminster Hospital, Addition to Infectious Diseases Hospital.....	28,000 00
Expenditures.....	\$ 27,901 68

A contract for \$101,618 was awarded in 1943-44 through the Department of Public Works to the Frontenac Construction Co., Ltd.

Payments in 1944-45 were: Frontenac Construction Co., Ltd., \$26,556.31 (extras \$2,160.93); Smart Turner Machine Co., \$1,345.37.

Allotment: London, Ont.—Westminster Hospital, Addition.....	132,388 00
Expenditures.....\$	131,751 58

A contract for \$123,475 was awarded in 1943-44 through the Department of Public Works to the Frontenac Construction Co., Ltd.

Payments in 1944-45 were made to this firm of \$130,150.61 (extras \$10,269.35). The cost of advertising was \$15.40 and inspection charges were \$1,585.57.

Allotment: London, Ont.—Westminster Hospital, Construction of Driveways.....	12,500 00
Expenditures.....\$	12,082 74

A contract for \$9,444.60 was awarded through the Department of Public Works to T. J. Branton and Co. which received \$12,002.45 (extras \$2,557.85). Cost of advertising was \$80.29.

Allotment: London, Ont.—Westminster Hospital, Construction of mental reception unit, mental infirmary unit, etc.....	45,000 00
Expenditures.....\$	9,596 11

A contract for \$104,650 was awarded through the Department of Public Works to the Sterling Construction Co. Ltd.

Payments were made to the Sterling Construction Co., Ltd., \$9,349.23, and to the Bell Telephone Co., of Canada, \$29.27. Cost of advertising was \$217.61.

Allotment: London, Ont.—Westminster Hospital, Purchase of tract of land of approximately 127 acres.....	13,950 00
Expenditures.....\$	13,950 00

P.C. 5593 of July 21, 1944, authorized the acquisition of a tract of land adjacent to Westminster Hospital, London.

The above amount was paid to W. G. Webster.

Allotment: Winnipeg, Man.—Deer Lodge Hospital, Acquisition of Land.....	30,500 00
Expenditures.....\$	28,965 00

Payments were made to: E. M. Brown, \$4,100; J. J. Castell, \$400; F. E. Tooke, \$3,000; F. M. Loud, \$5,500; G. H. Lyon, \$3,900; J. K. McGregor, \$3,850; W. P. Somerset, \$4,550; H. G. and F. E. Timms, \$4,150.

Refunds received for rental of property until vacated amounted to \$485 and were credited hereto.

Allotment: Winnipeg, Man.—Deer Lodge Hospital, Additional Construction.....	62,000 00
Expenditures.....\$	13,964 30

This allotment is in connection with the costs of a series of projects. To date, only one contract for \$7,241.25 has been awarded and this was let through the Department of Public Works to the Dominion Construction Co. Payments were: Dominion Construction Co., \$6,941.25; Bowyer-Boag Ltd., \$145; G. G. Teeter, architect, \$6,499.10. Cost of advertising was \$268.07 and miscellaneous items, \$110.88.

Allotment: Winnipeg, Man.—Deer Lodge Hospital, Extension of 3 Storeys and Basement with Elevator Services, Enlarging Operating Room and Other Facilities.....	39,863 00
Expenditures.....\$	39,315 10

A contract for \$132,283 was awarded in 1943-44 through the Department of Public Works to Gerard A. Baert. The amount of \$39,315.10 was paid to the contractor.

Allotment: Winnipeg, Man.—Deer Lodge Hospital, Construction of 2 Pavilions.....	345,000 00
Expenditures.....	\$ 325,056 49

A contract for \$407,241 was awarded in 1943-44 through the Department of Public Works to Gerard A. Baert who received \$322,864.29 in the current fiscal year. Inspection costs were \$2,192.20.

Allotment: Winnipeg, Man.—Deer Lodge Hospital, Accommodation for Nurses and Voluntary Aids.....	1,368 00
Expenditures.....	\$ 500 00

A contract for \$8,815 was awarded in 1943-44 through the Department of Public Works to Fraser MacDonald and Co., Ltd.

The amount of \$500 was paid to the contractor on completion of the work.

Allotment: Winnipeg, Man.—Deer Lodge Hospital, Installation of Boiler.....	5,500 00
Expenditures.....	\$ 5,258 00

A contract for \$5,258 was awarded in 1943-44 through the Department of Public Works to Gerard A. Baert. The amount of \$5,258 was paid to the contractor on completion of the work.

Allotment: Winnipeg, Man.—Deer Lodge Hospital, Construction of connecting building and Additional Dining Room Accommodation.....	31,468 00
Expenditures.....	\$ 26,118 80

A contract for \$31,468 was awarded through the Department of Public Works to Gerard A. Baert, and the above amount of \$26,118.80 was paid to the contractor.

Allotment: Winnipeg, Man.—Deer Lodge Hospital, Improvements to hospital fire alarm system and connection with St. James Municipal fire station.....	12,650 00
Expenditures.....	\$ 2,749 62

A contract for \$11,500 was awarded through the Department of Public Works to Schumaker-MacKenzie Ltd. which received \$2,655. Cost of advertising was \$94.62.

Allotment: Winnipeg, Man.—Deer Lodge Hospital, Revision of and additions to dietary services of Pavilions Nos. 1 and 2.....	18,000 00
Expenditures.....	\$ 11,572 24

A contract for \$17,018 was awarded through the Department of Public Works to Gerard A. Baert, and the above amount of \$11,572.24 was paid to the contractor.

Allotment: Winnipeg, Man.—Deer Lodge Hospital, Temporary heating for active treatment pavilion.....	14,000 00
Expenditures.....	\$ 13,353 00

A contract for \$13,353 was awarded through the Department of Public Works to Gerard A. Baert, and the above amount of \$13,353 was paid to the contractor.

Allotment: Winnipeg, Man.—Deer Lodge Hospital, Purchase of land made available by closing of a lane.....	400 00
Expenditures.....	\$ 400 00

Under authority of P.C. 1491 of March 7, 1944, certain land near Deer Lodge Hospital was purchased, such land being separated from the grounds of the said hospital by a 16-foot lane. P.C. 9310 of December 15, 1944, authorized the purchase of the lane separating the two properties.

The above amount of \$400 was paid to the Municipality of St. James.

Allotment: Winnipeg, Man.—Purchase of The Children's Home of Winnipeg, Man., to provide accommodation for Veterans' care cases.....	136,000 00
Expenditures.....	\$ 136,000 00

P.C. 73 of January 5, 1945, authorized the purchase of the Children's Home of Winnipeg and the appurtenant grounds.

The above amount was paid to the Children's Home of Winnipeg.

Allotment: Winnipeg, Man.—Academy Road Annex—(Children's Home)—Alterations to plumbing and electrical facilities.....	500 00
Expenditures.....	\$ 460 20

The above expenditure covers architect's fees and inspection.

Allotment: Winnipeg, Man.—Purchase of School building near former Children's Home..	12,000 00
Expenditures.....	\$ 12,000 00

P.C. 73 of January 5, 1945, authorized the purchase of the Children's Home of Winnipeg and appurtenant grounds. On part of the said grounds there is a building which is owned and operated by Winnipeg School District No. 1. P.C. 1606 of March 8, 1945, authorized the purchase of the school building for operation in conjunction with the main building.

The above amount was paid to School District of Winnipeg No. 1.

Allotment: Regina, Sask.—Construction of a Pavilion adjacent to the General Hospital....	215,000 00
Expenditures.....	\$ 196,102 96

A contract for \$231,847 was awarded through the Department of Public Works to Smith Bros., and Wilson Ltd. This firm received \$193,558.50 and inspection costs were \$2,544.46.

Allotment: Calgary, Alta.—Colonel Belcher Hospital, Addition.....	74,887 00
Expenditures.....	\$ 65,264 56

A contract for \$49,570 was awarded through the Department of Public Works to W. C. Wells who received \$60,403.25 (extras, \$18,185.97). Inspection costs were \$4,857.01 and advertising, \$4.30.

Allotment: Calgary, Alta.—Colonel Belcher Hospital, Additional Hospital Accommodation..	6,835 00
Expenditures.....	\$ 6,701 75

A contract for \$525,675 was awarded in 1941-42 through the Department of Public Works to P. W. Graham and Sons Ltd.

Payments from this allotment were: P. W. Graham and Sons Ltd., \$6,139.75; Stewart and Phillips (Alberta) Ltd., \$562.

Allotment: Calgary, Alta.—Colonel Belcher Hospital, Construction of Garage with Extra Storey.....		22,000 00
Expenditures.....	\$	16,705 93

A contract for \$18,719 was awarded through the Department of Public Works to W. C. Wells who received \$16,397.10.

Other expenditures were for: advertising, \$64.91, inspection, \$200 and sundries, \$43.92.

Allotment: Calgary, Alta.—Purchase of J. Leslie Bell property to provide for Veterans' Care Accommodation.....		12,000 00
Expenditures.....	\$	12,000 00

P.C. 7317 of September 19, 1944, authorized the acquisition for additional bed accommodation in the City of Calgary, of the property owned by J. Leslie Bell, to whom the above amount was paid.

Allotment: Edmonton, Alta.—University Hospital, Erection of 2 Pavilions.....		429,674 00
Expenditures.....	\$	426,474 69

A contract for \$444,444 was awarded in 1943-44 through the Department of Public Works to H. G. MacDonald and Co., Ltd.

Payments in 1944-45 to this firm were \$420,602.98 (extras, \$17,617.48); inspection costs were \$5,871.71.

Allotment: Edmonton, Alta.—Government House, Interior Decorating and Alterations for the accommodation of patients.....		15,000 00
Expenditures.....	\$	14,100 05

This work was arranged through the Department of Public Works and payments were: Otis-Fensom Elevator Co. Ltd., \$563; Lockercie and Hole Ltd., \$6,369.70; Palex Painters Ltd., \$4,000; Poole Construction Co., \$3,167.35.

Allotment: Edmonton, Alta.—Construction of a tunnel to connect the Departmental Annex Pavilions to the main University of Alberta Hospital.....		13,000 00
Expenditures.....	\$	12,355 00

A contract for \$12,355 was awarded through the Department of Public Works to H. G. MacDonald and Co., Ltd. The above amount was paid to the contractor.

Allotment: Edmonton, Alta.—University Hospital Pavilion, Alterations to ground floor re facilities for physical medicine.....		31,000 00
Expenditures.....	\$	30,752 00

A contract for \$30,752 was awarded through the Department of Public Works to H. G. MacDonald and Co., Ltd., the above amount being paid to that company.

Allotment: Vancouver, B.C.—Shaughnessy Hospital, Fire Protection.....		14,338 00
Expenditures.....	\$	10,171 00

A contract for \$53,872 was awarded in 1943-44 through the Department of Public Works to Allan and Viner Construction Co. The above amount of \$10,171 was paid to the contractor.

Allotment: Vancouver, B.C.—Shaughnessy Hospital, Acoustic Ceilings.....	13,000 00
Expenditures.....	\$ 10,713 30

A contract for \$10,713.30 was awarded by the Department to Alexander Murray and Co., Ltd., Vancouver. The above amount was paid to the contractor on completion of the work.

Allotment: Vancouver, B.C.—Shaughnessy Hospital, Construction of Additional Wing and Addition to Administration Wing.....	225,000 00
Expenditures.....	\$ 189,588 65

A contract for \$443,564 was awarded through the Department of Public Works to Ernest H. Shockley.

Payments were made to Ernest H. Shockley, \$172,679.58; R. A. Bradley, \$1,400; A. L. Mercer, architect, \$15,406.09. Cost of advertising was \$102.98.

Allotment: Vancouver, B.C.—Shaughnessy Hospital, Purchase of Land.....	36,370 00
Expenditures.....	\$ 34,914 50

P.C. 8859 of November 18, 1943, and P.C. 7924 of October 13, 1944, authorized the purchase of certain land to provide for the expansion of Shaughnessy Hospital. The above amount was paid to the Canadian Pacific Railway Co.

Allotment: Vancouver, B.C.—Shaughnessy Hospital, Construction of 160-bed Tuberculosis Pavilion.....	22,500 00
Expenditures.....	\$ 22,016 99

A contract for \$579,172 was awarded through the Department of Public Works to Smith Bros. and Wilson. Payments were made to: A. L. Mercer, architect, \$14,679.89; Smith Bros. and Wilson, \$7,223.58; cost of advertising was \$113.52.

Allotment: Vancouver, B.C.—Shaughnessy Hospital, Alterations to building to provide additional storage accommodation.....	80 00
Expenditures.....	\$ 75 22

The above expenditure covers the cost of advertising.

Allotment: Victoria, B.C.—Purchase of land re construction of 200-bed hospital.....	10,852 50
Expenditures.....	\$ 10,851 50

P.C. 8648 of November 13, 1944, and P.C. 1156 of February 22, 1945, authorized the acquisition of certain land adjacent to the Royal Jubilee Hospital, Victoria, for the purpose of erecting a 200-bed hospital.

Payments were: R. J. Hastings, \$1,800; E. E. A. Hunter and R. A. Hunter, \$2,500; E. M. Pegrum, \$5,500; A. J. Robert and I. E. Robert, \$765; Corporation of the District of Saanich, \$86.50; W. W. Talbot, \$200.

Allotment: Victoria, B.C.—Purchase of additional land in connection with construction of a 200-bed hospital.....	800 00
Expenditures.....	\$ 800 00

P.C. 9407 of December 22, 1944, authorized the purchase of a piece of land to be obtained by the closing of a portion of Emerson Street adjacent to the property already acquired for the erection of a 200-bed hospital at Victoria.

The above amount was paid to the Corporation of the District of Saanich.

Allotment: Saint John, N.B.—Lancaster Hospital, Additional Accommodation.....	69,754 00
Expenditures.....\$	69,741 37

A contract for \$212,000 was awarded in 1943-44 through the Department of Public Works to the Maritime Construction Co.

Payments in 1944-45 to this firm were: \$68,963.14 (extras \$19,986.69). Cost of advertising was \$47.52 and inspection \$730.71.

Allotment: Saint John, N.B.—Lancaster Hospital, Alterations to provide Tuberculosis Accommodation.....	8,700 00
Expenditures.....\$	8,204 70

A contract for \$8,204.70 was awarded through the Department of Public Works to the Maritime Construction Co., Ltd. The above amount of \$8,204.70 was paid to the contractor on completion of the work.

Allotment: Saint John, N.B.—Lancaster Hospital, Storage Space.....	5,000 00
Expenditures.....\$	3,500 00

A contract for \$5,000 was awarded through the Department of Public Works to H. Danis. The above amount of \$3,500 was paid to the contractor.

Allotment: Saint John, N.B.—Health and Occupational Centre, Acquisition of Property....	23,850 00
Expenditures.....\$	22,500 00

P.C. 7496 of September 26, 1944, authorized the acquisition of the property near Saint John, N.B., known as the Ridgewood Golf Club for the purpose of establishing a Health and Occupational Centre.

The above amount was paid to the joint owners of the property, viz.—Murray W. Long and Harry B. Tippet.

Allotment: Saint John, N.B.—Purchase of property at 90 Lancaster Street from Dr. Fletcher Peacock for accommodation for veterans' care cases.....	14,000 00
Expenditures.....\$	13,861 34

The acquisition of this property for the accommodation of convalescent patients was authorized by P.C. 563 of January 30, 1945, and the amount of \$13,861.34 was paid to Dr. Fletcher Peacock.

Allotment: London, England—Leasing of Offices for Rehabilitation Branch and alterations. . .	14,974 50
Expenditures.....\$	11,299 24

The leasing of these offices was arranged through H.M. Paymaster General, London, England, and the above amount was paid for rental, electricity, alterations and repairs. The authority is P.C. 2121 of March 24, 1944.

SOLDIER SETTLEMENT OF CANADA

Allotment: Canada-Alaska Highway—Acquiring of rights of way, flying strips and settlement of local claims.....	41,000 00
Expenditures.....\$	25,994 16

A distribution of expenditures follows: purchase of flying strips and rights of way, \$6,957.61; payments to F. P. Burden in connection with surveys (a) fees, \$4,725; (b) travelling expenses, \$3,160.79, and (c) other survey costs, \$6,651.45; fencing, \$728.10; damage claims, \$115; legal and sundry, \$1,178.09; salary and bonus of field representative, G. H. Robertson, \$2,478.12.

WRITE DOWN OF ASSETS

Reductions in Soldier and General Land Settlement Loans

Farmers' Creditors Arrangement Act, c. 53, 1934.....	9,019 19
Soldier Settlement Act as amended, c. 49, 1933, section 73, Dollar for Dollar bonus.....	7,669 10
War Measures Act, c. 206, R.S.—	
P.C. 10472, November 19, 1942, and P.C. 2636, June 7, 1943.....	236,175 97
P.C. 2867, April 29, 1943.....	72,010 43
	<u>\$ 324,874 69</u>

The amount of \$236,175.97 represents reductions and adjustments in the debts of soldier settlers under the above authorities and in accordance with the recommendations contained in the fifth report made to the House of Commons, on July 17, 1942, by the special Parliamentary Committee on land settlement of veterans of the present war.

The amount of \$72,010.43 represents similar reductions and adjustments and arises from the application, under the quoted authorities and with the consent of the Government of the United Kingdom, of the provisions of P.C. 10472 to settlers under the 3,000 British Family Agreement and the New Brunswick 500 British Family Agreement.

Comparative Statement of Accounts Receivable

	March 31, 1945	March 31, 1944
Current Year.....	275,982 20	337,778 02
Previous Years—Collectable.....	629,607 12	591,702 58
—Uncollectable.....	477,748 66	461,288 41
	<u>\$ 1,383,337 98</u>	<u>\$ 1,390,769 01</u>

Items in excess of \$1,000 in Previous Years—Uncollectable: R. Aitchison, \$5,753.68; C. S. Aitkenhead, \$6,372.78; W. J. Beirnes, \$4,700.35; T. Boucher, \$1,179.35; R. J. Brass, \$1,135.13; H. T. Brewer, \$3,485.15; A. Carey, \$5,960.52; T. H. Carmichael, \$1,520; J. Carroll, \$1,989.08; W. E. Chapman, \$2,053.55; C. E. Christopher, \$2,460; R. G. Cook, \$1,403.06; F. Dann, \$1,855.67; P. A. Davis, \$4,210.16; J. Denning, \$4,585.19; W. J. Duncan, \$3,885.24; A. Foreman, \$2,793.07; J. Fraser, \$2,178.71; Freedhouse and Hunter, \$3,072.40; C. E. Garron, \$2,700.50; T. Gregg, \$2,533.17; A. W. Haggart, \$1,057.42; F. Hall, \$1,516.18; W. F. Hansford, \$1,056.22; J. Heaney, \$3,364.19; F. J. Herbert, \$1,011.42; P. C. Hicks, \$1,132.42; R. M. Hughes, \$2,266; H. J. Irwin, \$1,685.34; J. Jerome, \$1,601.47; O. P. Johnston, \$10,897.30; R. Lalis, \$1,400; W. Leigh, \$1,141.85; G. E. Martelle, \$1,909.31; A. E. R. Mason, \$1,100; R. Mayer, \$1,008.19; B. McBrenty, \$5,007.14; J. Millar, \$2,587.96; H. H. Patchell, \$1,000.69; E. Plourde, \$1,034.19; T. D. Potter, \$1,896.90; Province of Quebec re Laurentian Sanatorium coal account, \$9,757.17; C. W. Ross, \$2,378.55; L. Rowan, \$1,490.42; G. H. Saunders, \$6,648.69; N. F. Taggart, \$3,321.00; A. N. Tattersoll, \$1,100.00; J. Taylor, \$13,830.93; W. Taylor, \$1,790.49; H. H. Timmis, \$1,923.33; W. M. Toye, \$1,180.76; T. M. Vesey, \$1,063.50; W. C. Waddington, \$8,687.41; I. Walters, \$4,059.37; T. N. Ward, \$1,097.75; W. M. Weir, \$1,468.08; S. White, \$2,793.23; A. Widman, \$1,286.05; J. C. Woodward, \$3,384.51; L. Wright, \$5,078.95; A. E. Yuill, \$5,293.30.

OPEN ACCOUNTS

[3] Loans and Advances

	Dr. Balance Apr. 1, 1944	Receipts	Disbursements	Dr. Balance Mar. 31, 1945
<i>To Sundry Government Agencies—</i>				
A Soldier Land Settlement Loans.....	40,611,194 98	3,382,000 67	39,661 62	37,268,855 93
B General Land Settlement Loans.....	4,497,606 00	609,717 26	9,440 49	3,897,329 23
C Land Settlement Purchased and Free Lands	64,993 73	195 00	84 33	64,883 06
D British Land Settlement Advances.....		95,906 90	95,906 90	
E Veterans' Land Act Advances.....	1,591,884 54	103,636 97	8,061,890 13	9,550,137 70
	<u>46,765,679 25</u>	<u>4,191,456 80</u>	<u>8,206,983 47</u>	<u>50,781,205 92</u>
Less				
F Soldier Land Settlement Assurance Fund...	10,557 71			10,557 71
G Land Settlement Suspense.....	122,425 64	5,245,148 50	5,177,595 14	189,979 00
	<u>132,983 35</u>	<u>5,245,148 50</u>	<u>5,177,595 14</u>	<u>200,536 71</u>
	46,632,695 90			50,580,660 21
H Less amount transferred to non-active accounts to provide for revaluations and losses.	16,525,917 49			16,525,917 49
	<u>\$ 30,106,778 41</u>	<u>\$ 9,436,605 30</u>	<u>\$ 13,384,578 61</u>	<u>\$ 34,054,751 72</u>

Generally, in connection with the above accounts, there are parliamentary appropriations provided, as authority for certain loans and advances made through the above accounts. The appropriations in the present year and the accounting therefor follow:

Vote 413 To provide for Soldier Land Settlement and British Family Settlement net advances.....	96,000 00
Expenditures.....	\$ 48,219 28

These expenditures are included in the disbursements of the above Open Accounts as follows: Soldier Land Settlement, \$38,694.46, the difference in this case being occasioned by adjusting entries; General Land Settlement, \$9,440.49; Purchased and Free Lands, \$84.33. They comprise: taxes, \$28,768.93; taxes, Indian soldier settlers, \$32.84; insurance, \$2,329.62; miscellaneous advances, \$17,087.89.

Vote 414 To provide for purchase of land and improvements; cost of permanent improvements to be effected; removal of encumbrances; land development, Provincial lands; farm machinery, stock and equipment under the Veterans' Land Act.....	20,500,000 00
Expenditures.....	\$ 8,039,027 08

These expenditures are included as disbursements in the above Open Account for Veterans' Land Act advances and were for the purposes stated above. The difference between the above expenditures and the amount shown as disbursements in the Open Account is occasioned by adjusting entries.

A This account relates to advances made to veterans of the 1914-18 war and further transactions with all purchasers of reverted properties.

The Soldier Settlement Balance Sheet shows gross loans as \$117,315,684.32 and Farmers' Creditors Arrangement Act reductions charged back from General Land Settlement as \$1,523,831.71, making a total of \$118,839,516.03. From this total is deducted the value of lands transferred to the British Family Settlement Scheme, \$8,449,532.67, legislative reduction of loans, \$25,949,731.55, and repayments of principal, \$47,171,395.88, resulting in a debit balance of \$37,268,855.93 at March 31, 1945.

Receipts consist of repayments of principal, \$3,128,507.03, refunds, \$967.16, and an amount of \$252,526.48 included in the item of \$324,874.69 under Write-Down of Assets written off under legislative authority. Disbursements are payments of taxes, insurance and other charges, \$39,661.62.

B The General Land Settlement account relates to the advances made by the Dominion to the British Family Settlement and the New Brunswick Settlement Schemes, to which schemes the United Kingdom Government contributed. Under the agreements with the United Kingdom Government, the accounts relating to these two schemes are audited annually under the direction of the Auditor General and copies of the audit report are transmitted to His Majesty's Secretary of State for Dominion Affairs. The equity of the United Kingdom Government in the schemes amounted to \$1,556,382.66 made up of outstanding loans of \$1,547,761.47 and overdue interest of \$8,621.19.

Receipts consist of (a) repayments of principal, \$537,369.05; and (b) an amount of \$72,348.21 included in the item of \$324,874.69 under Write-Down of Assets written off under legislative authority. Disbursements include payment of taxes, insurance and other charges.

C When the Soldier Settlement Board was established, certain tracts of land were acquired by purchase or otherwise and the transactions herein are in connection with portions of this land in which the Dominion Government still has a financial interest. Receipts are derived from sales of land on cash or terms while disbursements are payment of taxes.

D This is a clearing account for the United Kingdom's portion of advances, and repayments of same, under the 3,000 British Family Settlement Scheme and the New Brunswick 500 Family Settlement Scheme. Debit balances are paid by the United Kingdom Government while credit balances are remitted to it.

E This account relates to advances made to veterans of the present war and purchase of properties for future settlement.

Receipts consist of repayments of principal, \$79,459.72 and refunds of \$24,177.25. Disbursements are: purchase of land for veterans, \$614,621.84; purchase of properties for future settlement, including permanent improvements effected, \$7,144,057.14; purchase of bulk building material, \$234,216.02; purchase of bulk stock and equipment, \$35,308.26; purchase of farm equipment, \$33,686.87.

G Moneys are credited to this account pending distribution to the proper accounts.

H This account accumulates the value of write-downs to the non-active category of the investment of the Dominion Government in soldier and general land settlement loans.

[9] Floating Debt

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Outstanding Cheques and Warrants—</i>				
Outstanding Imprest Account Cheques—Soldier Settlement of Canada.....		\$ 6 00		\$ 6 00

At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and deposited herein. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

[10] Deposit and Trust Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Miscellaneous—</i>				
A Regimental Fund 230th Forestry Battalion...	1,150 49			1,150 49
B W.A. Black Benefit Fund.....	22,150 00		894 00	21,256 00
C Florence Martineau (R.C.A.F. Fund).....	4,495 00		200 00	4,295 00
D War Special Assistance Fund.....	12,186 75	3,722 32	300 00	15,609 07
E Detention Allowances Fund Canadian Seamen	295,496 40	143,394 34	59,872 81	379,017 93
F War Service Gratuity Fund.....	103,726 18	244 08	1,432 25	102,538 01
G Pensions Administration Trust Fund.....	1,212,726 73	2,619,821 62	2,270,577 62	1,561,970 73
H Deferred Payments—W.S.G. Act, 1944.....		705,189 01	232,289 06	472,899 95
	<u>\$1,651,931 55</u>	<u>\$3,472,371 37</u>	<u>\$2,565,565 74</u>	<u>\$2,558,737 18</u>

Payments from accounts A-D inclusive are made on the application of the Canadian Pension Commission.

A The original credit to this fund was received from the former trustees of the regimental fund. Payments are made to needy ex-members of the battalion or their dependents.

B A donation of £5,000 was made by W. A. Black to be used to alleviate any cases of hardship or distress which might occur to members of the Canadian Armed Forces or their dependents while in the United Kingdom.

C A fund of \$12,000 (of which \$5,000 was paid on January 13, 1942) was established by the donor to be used for the benefit of members and ex-members of the Royal Canadian Air Force and their families.

D Donations to this fund are made by individuals and are used for the benefit of Canadian Servicemen and their dependents.

- E Besides minor accounting adjustments, this account is credited with the amount of total allowances made under the provisions of P.C. 12/4209, June 12, 1941 (as amended by P.C. 87/5204, July 16, 1941), to Canadian Seamen interned by the enemy, such amount being charged to an allotment of the War Appropriation (see page ZA—29). It is debited with payments made to, or on behalf of, the seamen concerned as provided for in the above-mentioned Order in Council.
- F Represents War Service Gratuities held by the Department for mental, tubercular and other long treatment cases which were transferred to the treatment strength of the Department on discharge from the Canadian Expeditionary Force; and also the gratuities payable to men discharged from the C.E.F. who cannot be located for the time being.
- G Moneys held in this account include: (a) pensions and War Veterans' Allowances of those placed under administration of the Canadian Pension Commission; (b) donations, legacies, gifts, bequests, etc., received by the Department and to be disbursed for the benefit of patients in departmental hospitals; (c) personal funds of patients in departmental hospitals; (d) profits of canteens operated in various departmental hospitals, which are used for the benefit of the patients therein.
- H Represents War Service Gratuities paid under the War Service Gratuities Act, 1944, and held by the Department for men under treatment. Payment in full is made when treatment is complete.

[11] Insurance, Pension and Guaranty Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
<i>Insurance and Guaranty Funds—</i>				
A Returned Soldiers' Insurance Fund.....	22,101,498 15	1,450,896 01	790,315 69	22,762,078 47
B Veterans' Land Act Fire Insurance Fund....	51,730 28	13,371 05	8,711 88	56,389 45
	<u>\$ 22,153,228 43</u>	<u>\$ 1,464,267 06</u>	<u>\$ 799,027 57</u>	<u>\$ 22,818,467 92</u>

A This fund was authorized under c. 54, Statutes of 1920 and subsequent amendments, for the purpose of insuring the lives of ex-members of the Canadian Expeditionary Force. Receipts are (a) payments of premiums and (b) interest credited at the rate of 4 per cent per annum by the Department of Finance and charged to Interest on Public Debt. Disbursements represent payments of death and disability benefits and cash surrender values.

B P.C. 9745, December 27, 1945, authorized the establishment of this fund, to be administered by the Director, Veterans' Land Act. Moneys are made available to the fund by transfers from the annual appropriations of the department (see Vote 338 this year) and are calculated as follows:

(a) Each insurable property acquired by the Crown under the Veterans' Land Act shall be insured in the Fund at a value, not exceeding replacement value, as certified by the Director, and registered as an insured property until sold or otherwise disposed of.

(b) With respect to each property insured in the Fund there shall be paid to the Fund an annual premium at the rate of 0.5 per cent of insured value.

(c) Adjustment of premiums on any cancelled insurances shall be on a pro rata basis.

Payments from the fund are made for the purpose of repairing or replacing property which is duly insured therein, and which is damaged or destroyed by fire.

[12] Deferred Credits

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
Pay List Deductions—Veterans Affairs.....	\$ 7,169 77	\$ 377,598 34	\$ 375,707 01	\$ 9,061 10

Deductions for War Savings Certificates made from pensions, war veterans' allowances and doctors' accounts paid by the Department, are credited to this account and cheques in favour of the Bank of Canada are drawn against it as the certificates are fully paid.

[13] Sundry Suspense Accounts

	Cr. Balance Apr. 1, 1944	Receipts	Disbursements	Cr. Balance Mar. 31, 1945
Unclaimed Cheques Suspense—Veterans Affairs...	\$ 1,111 34	\$ 4 14		\$ 1,115 48

All cheques except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue are credited to this account.

PUBLIC ACCOUNTS

Part III

STATEMENT OF ASSISTANCE GIVEN TO RAILWAYS BY THE DOMINION OF CANADA TO MARCH 31, 1945

See Appendix		Original Amount of Grant, Contribution, Loan or Guarantee	Amount Repaid, Transferred or Discharged	Amount Written off	Amount Outstanding in Public Accounts as at March 31, 1945	Guarantees Outstanding as at March 31, 1945
	CANADIAN NATIONAL RAILWAY SYSTEM INCLUDING PREDECESSOR COMPANIES AND CANADIAN GOVERNMENT RAILWAYS—					
	<i>Land Grants</i> (Number of acres).....	5,728,192				
	<i>Cash Contributions—</i>					
	Cash Subsidies.....	\$ 44,179,077 92		\$ 44,179,077 92		
	Capital and Construction Expenditures.....	377,614,970 84			\$ 377,614,970 84	
	Deficits and Operating Expenditures.....	489,492,718 66		489,492,718 66		
	Totals.....	\$ 911,286,767 42		\$ 533,671,796 58	\$ 377,614,970 84	
	<i>Loans and Advances—</i>					
	Loans for Capital Expenditures and Deficits.....	\$ 733,592,151 86	\$ 89,731,593 60	\$ 284,780,042 95	\$ 359,080,515 31	
	Loans for Betterment of and Repairs to Railway Equipment.....	1,183,592 65	1,183,592 65			
	Railway Equipment purchased and sold to Railway under a Hire-purchase agreement.....	80,473,214 39	11,915,020 03		68,558,194 36	
	Temporary Loans and Advances including Loans made in connection with Government's Relief Program.....	1,297,951,623 14	727,367,217 47		570,584,405 67	
	Totals.....	\$ 2,113,200,582 04	\$ 830,197,423 75	\$ 284,780,042 95	\$ 998,223,115 34	
	<i>Stock Purchased</i>	(a) \$10,000,000 00			(b) \$18,000,000 00	
	<i>Guarantees—</i>					
	Loans Guaranteed as to Principal and Interest by Dominion Government.....	\$ 1,264,515,436 55	\$ 696,704,456 33			\$ 567,810,980 22
	Loans Guaranteed as to Interest only by Dominion Government.....	216,207,141 67	207,711,221 61			8,495,920 06
	Totals.....	\$ 1,480,722,578 22	\$ 904,415,677 94			\$ 576,306,900 28
	<i>Sundry Assistance</i>	\$ 58,358,242 77		\$ 41,464,522 58	\$ 16,893,720 19	
	CANADIAN PACIFIC RAILWAY COMPANY AND OTHER COMPANIES NOW COM-PRISED IN THAT SYSTEM—					
	<i>Land Grants</i> (number of acres).....	32,848,477				
	<i>Cash Contributions—</i>					
	Cash Subsidies.....	\$ 24,175,757 91		\$ 24,175,757 91		
	Capital and Construction Expenditures.....	63,452,118 34			\$ 63,452,118 34	
	Operating Expenditures.....	—90,128 31		—90,128 31		
	Totals.....	\$ 87,537,747 94		\$ 24,085,629 60	\$ 63,452,118 34	

STATEMENT OF ASSISTANCE GIVEN TO RAILWAYS BY THE DOMINION OF CANADA TO MARCH 31, 1945—*Concluded*.

See Appendix	Original Amount of Grant, Contribution, Loan or Guarantee	Amount Repaid, Transferred or Discharged	Amount Written off	Amount Outstanding in Public Accounts as at March 31, 1945	Guarantees Outstanding as at March 31, 1945
	<i>Loans and Advances—</i>				
E	Loans for Capital Expenditures and to Assure Dividends during construction.....	\$ 29,465,512 00	(c) \$29,031,612 00	\$ 433,900 00	
F	Loans for Betterment of and Repairs to Railway Equipment.....	1,270,000 00	1,270,000 00		
G	Railway Equipment purchased and sold to Railway under a Hire-purchase agreement.....	15,681,489 64	15,681,489 64		
H	Temporary Loans and Advances including Loans made in connection with Government's Relief Program.....	8,501,922 71	7,054,700 00	1,447,222 71	
	Totals.....	\$ 54,918,924 35	\$ 53,037,801 64	\$ 1,881,122 71	
J	<i>Guarantees—</i>				
	Loans Guaranteed as to Principal and Interest by Dominion Government.....	\$ 75,000,000 00	\$ 75,000,000 00		
L	<i>Sundry Assistance.</i>	\$ 2,383,042 81	\$ 2,383,042 81		
	<i>OTHER RAILWAYS—</i>				
	<i>Cash Contributions—</i>				
B	Cash Subsidies.....	\$ 7,760,385 26	\$ 7,760,385 26		
C	Capital and Construction Expenditures.....	48,666,579 47	48,666,579 47	\$ 48,666,579 47	
D	Deficits and Operating Expenditures.....	3,353,341 25	3,353,341 25		
	Totals.....	\$ 59,780,305 98	\$ 11,113,726 51	\$ 48,666,579 47	

M This appendix shows a calculation of interest that would have been due on loans made to the Canadian National Railway System and Predecessor Companies for capital expenditures and deficits, had such interest been accrued on the books of the Dominion. The interest, however, was never taken into the accounts of the Dominion but interest amounting to \$530,832,597.67 was shown on the books of the Railway. The total amount of interest calculated up to December 31, 1936 was \$574,781,637.01. Any claim the Dominion may have for such interest was transferred to the Canadian National Railway Securities Trust as provided for by the Canadian National Railways Capital Revision Act of 1937.

(a) Amount paid by Dominion in acquiring 600,000 shares of the capital stock of the Canadian Northern Railway Company.

(b) Initial stated value of 1,000,000 no par value shares of the capital stock of the Canadian National Railway Company (See detailed explanation in Appendix I).

(c) Of this amount \$7,380,912 was not used for capital expenditures but represented the balance due by the Company under agreement made in 1883 for the creation of a fund to be held by the Government to guarantee a dividend of 3 per cent per annum for ten years on the Company's outstanding stock in an endeavour to assist in financing construction through the sale of additional stock. The amount on deposit with the Government was, at all times, more than sufficient to meet the payments which, under the agreement, the Government undertook to make. The obligation of the Company was fully discharged in 1886, some years in advance of its due date (See Note E to Appendix E, Page 29).

APPENDIX A

LAND GRANTS

	Authority	Number of Acres
<i>Canadian National Railway System including Predecessor Companies and Canadian Government Railways—</i>		
Canadian Northern Railway Company.....	Chapter 4, 1889 Chapter 4, 1890	3,422,528
Manitoba and Southeastern Railway Company.....	Chapter 4, 1890	680,320
Qu'Appelle, Long Lake and Saskatchewan Railway Company.....	Chapter 60, 1885 Chapter 23, 1887	(a) 1,625,344
		5,728,192
<i>Canadian Pacific Railway Company and Other Companies now comprised in that System—</i>		
Alberta Railway and Irrigation Company.....	Chapter 74, 1884 Chapter 60, 1885 Chapter 22, 1887 Chapter 4, 1889 Chapter 3, 1890	1,101,712
Calgary and Edmonton Railway Company.....	Chapter 4, 1890	1,820,685
Canadian Pacific Railway Company.....	Chapter 1, 1881	(b) 25,000,000
Canadian Pacific Railway Company—Souris Branch.....	Chapter 4, 1890 Chapter 10, 1891	1,408,704
Canadian Pacific Railway Company—Pipestone Branch.....	Chapter 6, 1894	200,320
Great Northwest Central Railway Company.....	Chapter 11, 1886	320,000
Manitoba and Northwestern Railway Company.....	Chapter 60, 1885 Chapter 11, 1886	1,501,376
Manitoba and Southwestern Colonization Railway.....	Chapter 60, 1885 Chapter 10, 1891	1,396,800
Saskatchewan and Western Railway Company.....	Chapter 6, 1894	98,880
		32,848,477
Grand Total.....		(c) 38,576,669

(a) Land disposed of by original owners of Q.L.L. & S. Ry. before acquisition by Canadian Northern Interests.

(b) 6,793,014 acres of this grant were relinquished by the Canadian Pacific Railway Company in partial payment of a loan received from the Dominion Government. The land was valued at \$1.50 per acre and amounted to \$10,189,521.33. (See Appendix E).

(c) Excludes grants for right-of-way, station grounds and townsite purposes amounting to 97,988 acres.

APPENDIX B

CASH SUBSIDIES

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Canadian National Railway System including Predecessor Companies and Canadian Government Railways—</i>				
Atlantic and Lake Superior Railway.....	Chap. 7, 1901	{ 1901-02 1902-03 1903-04 1904-05 1914-15 1923-24	14,800 00 52,353 98 37,000 00 42,336 86 18,449 17 -1,521 82	163,418 19
Atlantic, Quebec and Western Railway.....	{ Chap. 57, 1903 Chap. 51, 1910	{ 1907-08 1908-09 1909-10 1910-11 1911-12 1912-13	64,000 00 92,672 00 208,896 00 31,334 40 91,279 60 414,618 00	902,800 00
Baie des Chaleurs Railway, Quebec.....	{ Chap. 25, 1883 Chap. 8, 1884 Chap. 3, 1889	{ 1886-87 1887-88 1888-89 1889-90 1893-94	250,000 00 50,300 00 75,200 00 148,675 00 95,825 00	620,000 00
Bay of Quinte Railway.....	{ Chap. 7, 1889 Chap. 43, 1906	{ 1902-03 1903-04 1906-07	19,200 00 49,920 00 72,602 45	141,722 45
Beauharnois Junction Railway.....	{ Chap. 24, 1887 Chap. 2, 1893	{ 1888-89 1889-90 1895-96	54,650 00 4,250 00 3,500 00	62,400 00
Belleville and North Hastings Railway.....	{ Chap. 59, 1885 Chap. 10, 1886	{ 1888-89	21,888 00	21,888 00
Brookville, Westport and Sault Ste. Marie Railway.....	{ Chap. 59, 1885 Chap. 8, 1891 Chap. 4, 1894 Chap. 43, 1906	{ 1888-89 1890-91 1891-92 1906-07	45,000 00 47,400 00 12,800 00 35,600 00	140,800 00
Buctouche and Moncton Railway.....	{ Chap. 10, 1886 Chap. 24, 1887 Chap. 5, 1892	{ 1886-87 1887-88 1889-90 1890-91 1893-94	40,480 00 20,573 57 4,366 00 1,600 43 34,580 00	101,600 00
Canada Atlantic Railway.....	{ Chap. 59, 1885 Chap. 10, 1886 Chap. 24, 1887	{ 1885-86 1886-87 1888-89 1889-90 1890-91	48,480 00 44,384 00 9,491 20 149,812 00 30,188 00	282,355 20
Canada Eastern Railway—formerly Northern and Western Railway, N.B., including Chatham Branch Railway....	{ Chap. 25, 1883 Chap. 8, 1884 Chap. 59, 1885 Chap. 10, 1886 Chap. 4, 1894 Chap. 7, 1899	{ 1885-86 1886-87 1887-88 1888-89 1889-90 1891-92 1894-95 1899-1900	128,000 00 18,200 00 159,400 00 6,300 00 100 00 24,439 84 30,400 00 8,000 00	374,839 84

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount		Totals in Aid of Construction	
			\$	cts.	\$	cts.
<i>Canadian National Railway System, etc.—Con.</i>						
		1884-85	25,088	00		
		1889-90	20,000	00		
	{ Chap. 8, 1884	1890-91	9,500	00		
	{ Chap. 8, 1891	1891-92	24,100	00		
	{ Chap. 2, 1893	1894-95	32,000	00		
Canadian Northern Quebec Railway—formerly Great Northern Railway, Quebec.....	{ Chap. 4, 1894	1895-96	32,000	00		
	{ Chap. 4, 1897	1898-99	32,000	00		
	{ Chap. 8, 1900	1900-01	345,323	11		
	{ Chap. 34, 1904	1902-03	37,777	20		
	{ Chap. 40, 1907	1907-08	256,870	40		
	{ Chap. 63, 1908	1908-09	55,449	60		
	{ Chap. 48, 1912	1909-10	164,172	29		
		1910-11	144,608	51		
		1911-12	86,468	03		
					1,265,357	14
Canadian Northern Alberta Railway.....	{ Chap. 7, 1912	1913-14	2,832,024	00		
	{ Chap. 10, 1913	1914-15	262,080	00		
		1918-19	25,896	00		
					3,120,000	00
Canadian Northern Ontario Railway.....	{ Chap. 57, 1903	1905-06	651,264	00		
	{ Chap. 40, 1907	1906-07	420,608	00		
	{ Chap. 63, 1908	1907-08	244,224	00		
	{ Chap. 10, 1913	1908-09	556,864	00		
		1909-10	250,932	40		
		1910-11	116,889	60		
		1913-14	8,948,809	47		
		1914-15	2,343,335	80		
		1915-16	495,604	83		
		1916-17	358,180	41		
		1917-18	80,963	37		
		1918-19	17,909	32		
					14,485,635	20
Canadian Northern Railway, Ont., Man., and N.W.T.....	{ Chap. 4, 1897	1900-01	537,600	00		
	{ Chap. 7, 1899	1901-02	939,891	00		
	{ Chap. 8, 1900	1902-03	57,485	00		
		1903-04	374,156	00		
					1,909,132	00
Canadian Northern Pacific Railway.....	{ Chap. 9, 1912	1912-13	2,705,378	00		
		1913-14	2,520,281	00		
		1914-15	178,077	80		
		1915-16	244,889	57		
		1917-18	338,893	63		
					5,987,520	00
Canadian Northern Quebec Railway—formerly Chateauguay and Northern Railway.....	{ Chap. 8, 1900	1903-04	191,595	00		
	{ Chap. 57, 1903	1905-06	116,000	00		
	{ Chap. 34, 1904	1906-07	84,224	75		
					391,819	75
Cape Breton Extension Railway.....	{ Chap. 5, 1894	1902-03	65,280	00		
	{ Chap. 7, 1899	1903-04	117,120	00		
	{ Chap. 57, 1903	1909-10	14,400	00		
	{ Chap. 63, 1908				196,800	00
Caraquet Railway, New Brunswick.....	{ Chap. 25, 1883	1884-85	32,000	00		
	{ Chap. 8, 1884	1885-86	76,800	00		
	{ Chap. 24, 1887	1886-87	61,200	00		
		1887-88	40,050	00		
		1888-89	13,950	00		
					224,000	00
Central Ontario Railway.....	{ Chap. 2, 1893	1900-01	67,200	00		
	{ Chap. 7, 1899	1907-08	76,861	36		
	{ Chap. 40, 1907	1908-09	35,404	64		
		1910-11	24,601	32		
		1911-12	826	17		
		1913-14	969	30		
					205,862	79

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Canadian National Railway System, etc.—Con.</i>				
Coast Line of Nova Scotia Railway (H. & S.W.).....	Chap. 4, 1897	{ 1897-98 1902-03 1903-04	90,400 00 60,000 00 9,600 00	160,000 00
Drummond County Railway, Quebec.....	{ Chap. 24, 1887 Chap. 3, 1889 Chap. 2, 1890 Chap. 5, 1892 Chap. 4, 1894	{ 1887-88 1888-89 1889-90 1890-91 1891-92 1892-93 1894-95 1898-99	15,057 00 13,815 00 12,428 00 136,000 00 5,105 00 13,435 00 92,096 00 136,000 00	423,936 00
East Richelieu Valley Railway (Q.M. & S.).....	Chap. 4, 1897	1898-99	69,952 00	69,952 00
Edmonton, Yukon and Pacific Railway.....	Chap. 40, 1907	1907-08	91,200 00	91,200 00
Elgin, Petitediac and Havelock Railway.....	{ Chap. 25, 1883 Chap. 3, 1888	{ 1885-86 1891-92	38,400 00 44,252 82	82,652 82
Fredericton and St. Mary's Bridge Company.....	Chap. 3, 1889	1888-89	30,000 00	30,000 00
Grand Trunk Railway—Victoria Bridge.....	{ Chap. 4, 1897 Chap. 12, 1898 Chap. 8, 1900	{ 1897-98 1898-99 1899-1900 1900-01	131,268 52 68,331 05 72,028 68 228,371 75	500,000 00
Grand Trunk, Georgian Bay and Lake Erie Railway.....	Chap. 2, 1893	1894-95	39,744 00	39,744 00
Grand Trunk Pacific Railway.....	Chap. 63, 1908	{ 1908-09 1909-10 1910-11	367,249 00 550,551 96 302,679 04	1,220,480 00
Great Eastern Railway, Quebec (Q.M. & S.).....	{ Chap. 24, 1887 Chap. 2, 1890 Chap. 8, 1891	{ 1886-87 1890-91 1891-92	19,200 00 16,300 00 4,845 00	40,345 00
Gulf Shore Railway, New Brunswick.....	{ Chap. 4, 1894 Chap. 4, 1897	{ 1896-97 1897-98	28,635 05 25,064 15	53,699 20
Halifax and Southwestern Railway.....	{ Chap. 57, 1903 Chap. 43, 1906	{ 1903-04 1904-05 1905-06 1906-07 1907-08	185,422 00 291,842 00 176,512 00 268,107 20 316,567 73	1,238,450 93
International Railway, N.B., formerly Restigouche and Western.....	{ Chap. 5, 1892 Chap. 4, 1894 Chap. 7, 1901 Chap. 63, 1908 Chap. 51, 1910	{ 1898-99 1899-1900 1903-04 1905-06 1906-07 1908-09 1909-10 1910-11 1915-16	32,000 00 14,930 00 30,208 00 50,070 07 51,200 00 189,849 60 187,494 40 169,536 00 791 93	726,080 00
Inverness Railway and Coal Company.....	{ Chap. 4, 1897 Chap. 7, 1901 Chap. 57, 1903	{ 1900-01 1901-02 1902-03 1903-04	132,800 00 86,800 00 91,775 53 57,170 44	368,545 97

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
Canadian National Railway System, etc.—Con.				
Irondale, Bancroft and Ottawa Railway.....	{ Chap. 8, 1884 Chap. 3, 1889 Chap. 4, 1897	{ 1886-87 1892-93 1893-94 1894-95 1896-97	15,000 00 17,000 00 32,000 00 32,000 00 48,000 00	144,000 00
Kingston, Napanee and Western Railway.....	{ Chap. 25, 1883 Chap. 10, 1886 Chap. 24, 1887 Chap. 5, 1892	{ 1883-84 1884-85 1889-90 1890-91 1892-93 1893-94	32,000 00 57,600 00 95,744 00 7,600 00 1,856 00 13,932 80	208,732 80
Lower Laurentian Railway—Great Northern.....	{ Chap. 24, 1887 Chap. 8, 1891	{ 1886-87 1887-88 1890-91 1891-92	64,430 00 28,383 00 32,003 00 92,784 00	217,600 00
Liverpool and Milton Railway (H. & S.W.).....	Chap. 40, 1907	1910-11	32,000 00	32,000 00
Lotbinière and Megantic Railway.....	{ Chap. 5, 1892 Chap. 4, 1894	{ 1893-94 1894-95 1896-97	35,200 00 38,400 00 22,400 00	96,000 00
Magnetawan River Railway, Ontario.....	Chap. 7, 1901	1902-03	3,552 00	3,552 00
Middleton and Victoria Beach Railway (H. & S.W.).....	Chap. 57, 1903	{ 1904-05 1905-06 1906-07	47,789 00 50,303 80 27,667 20	125,760 00
Montfort Colonization Railway—Great Northern.....	{ Chap. 5, 1892 Chap. 2, 1893 Chap. 4, 1894 Chap. 4, 1897	{ 1893-94 1894-95 1897-98 1898-99	32,000 00 35,200 00 35,840 00 64,400 00	167,440 00
Montreal and Champlain Junction Railway.....	{ Chap. 59, 1885 Chap. 24, 1887 Chap. 3, 1888 Chap. 5, 1892	{ 1885-86 1887-88 1888-89 1889-90 1892-93	30,000 00 16,400 00 36,700 00 5,400 00 15,100 00	103,600 00
Montreal and Province Line Railway.....	Chap. 7, 1901	1901-02	58,560 00	58,560 00
Montreal and Sorel Railway (Q.M. & S.).....	{ Chap. 59, 1885 Chap. 2, 1890	{ 1885-86 1886-87 1889-90 1890-91	64,972 00 4,950 00 6,719 50 17,116 07	93,757 57
New Brunswick and Prince Edward Island Railway.....	Chap. 59, 1885	{ 1886-87 1887-88	97,440 00 16,000 00	113,440 00
New Glasgow Iron, Coal and Railway Company.....	Chap. 5, 1892	{ 1892-93 1893-94 1895-96	32,945 84 5,454 16 1,440 00	39,840 00
Northern and Pacific Junction Railway.....	{ Chap. 14, 1882 Chap. 25, 1883 Chap. 3, 1889 Chap. 2, 1890	{ 1884-85 1885-86 1886-87 1889-90 1890-91	154,440 00 1,051,590 00 73,370 00 35,000 00 600 00	1,320,000 00

APPENDIX B—Continued
CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Canadian National Railway System, etc.—Con.</i>				
Nova Scotia Central Railway (H. & S.W.).....	{ Chap. 24, 1887 Chap. 3, 1888 Chap. 2, 1893	{ 1889-90 1890-91 1891-92 1898-99	219,100 00 3,300 00 8,300 00 4,500 00	235,200 00
Ontario, Belmont and Northern Railway—Marmora Railway and Mining Co.....	Chap. 2, 1893	1896-97	30,720 00	30,720 00
Oshawa Railway and Navigation Company.....	Chap. 2, 1893	1895-96	22,400 00	22,400 00
Ottawa, Arnprior and Parry Sound Railway.....	{ Chap. 5, 1892 Chap. 4, 1897 Chap. 7, 1899	{ 1893-94 1894-95 1895-96 1897-98 1898-99	101,120 00 249,280 00 80,000 00 327,232 00 22,080 00	779,712 00
Parry Sound Colonization Railway.....	{ Chap. 10, 1886 Chap. 3, 1889 Chap. 2, 1893	{ 1891-92 1892-93 1894-95 1895-96	30,400 00 28,820 00 68,780 00 24,800 00	152,800 00
Pembroke Southern Railway.....	Chap. 4, 1897	1899-1900	64,000 00	64,000 00
Port Arthur, Duluth and Western Railway.....	{ Chap. 3, 1888 Chap. 2, 1890 Chap. 5, 1892	{ 1890-91 1891-92 1892-93	87,000 00 70,075 00 114,125 00	271,200 00
Quebec Bridge Company.....	{ Chap. 7, 1899 Chap. 8, 1900	{ 1900-01 1901-02 1902-03	74,570 00 167,430 00 132,353 33	374,353 33
Quebec and Lake St. John Railway.....	{ Chap. 14, 1882 Chap. 25, 1883 Chap. 58, 1885 Chap. 10, 1886 Chap. 24, 1887 Chap. 3, 1888 Chap. 3, 1889 Chap. 2, 1890 Chap. 8, 1891 Chap. 5, 1892 Chap. 2, 1893 Chap. 4, 1894 Chap. 7, 1899 Chap. 57, 1903 Chap. 51, 1910	{ 1883-84 1884-85 1885-86 1886-87 1887-88 1888-89 1889-90 1890-91 1891-92 1892-93 1893-94 1895-96 1905-06 1906-07 1907-08 1911-12	32,000 00 37,027 00 186,745 00 202,219 00 232,013 00 19,911 00 38,440 00 70,350 00 26,222 73 76,471 77 81,600 00 3,744 00 86,016 00 67,712 00 73,472 00 27,520 00	1,261,463 50
Quebec and Saguenay Railway.....	Chap. 48, 1912	{ 1911-12 1912-13 1913-14	104,992 00 27,641 60 116,167 68	248,801 28
South Norfolk Railway.....	Chap. 24, 1887	1888-89	54,400 00	54,400 00
South Shore Railway (Q.M. & S.).....	{ Chap. 7, 1899 Chap. 8, 1900 Chap. 57, 1903 Chap. 63, 1908	{ 1899-1900 1900-01 1903-04 1904-05 1908-09 1909-10 1910-11 1911-12 1917-18	30,890 19 88,400 00 80,494 16 3,456 46 43,414 55 184,320 00 60,000 00 23,835 70 14,630 94	529,442 00

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Canadian National Railway System, etc.—Contc.</i>				
St. Catharines and Niagara Central Railway.....	Chap. 24, 1887	{ 1888-89 1890-91	26,640 00 11,760 00	38,400 00
St. Clair Frontier Tunnel Company.....	Chap. 3, 1889	{ 1889-90 1890-91 1891-92	173,000 00 143,400 00 58,600 00	375,000 00
Saint John and Quebec Railway.....	{ Chap. 48, 1912 Chap. 46, 1913	{ 1912-13 1913-14 1914-15 1917-18 1919-20	174,120 96 364,617 42 59,581 32 285,916 81 121,665 91	1,005,902 42
St. Martin's Railway.....	Chap. 3, 1888	1891-92	83,612 54	83,612 54
Thousand Islands Railway.....	{ Chap. 3, 1889 Chap. 5, 1892 Chap. 8, 1900	{ 1889-90 1893-94 1901-02	10,400 00 14,000 00 5,440 00	29,840 00
United Counties Railway (Q.M. & S.).....	{ Chap. 2, 1893 Chap. 4, 1894	{ 1893-94 1894-95 1895-96 1896-97 1897-98	88,973 00 42,728 15 52,926 85 2,700 00 1,488 00	188,816 00
Waterloo Junction Railway.....	Chap. 2, 1890	1891-92	32,800 00	32,800 00
York and Carleton Railway.....	{ Chap. 4, 1894 Chap. 40, 1907	{ 1901-02 1907-08	18,336 00 14,560 00	32,896 00
				44,179,077 92
<i>Canadian Pacific Railway Company and Other Companies now comprised in that System—</i>				
Alberta Central Railway.....	Chap. 46, 1913	{ 1913-14 1914-15 1915-16	119,712 00 209,768 00 75,000 00	404,480 00
Algoma Eastern Railway—Manitoulin and North Shore Railway.....	{ Chap. 5, 1892 Chap. 4, 1894 Chap. 57, 1903 Chap. 48, 1911	{ 1902-03 1910-11 1912-13 1913-14 1914-15	32,000 00 68,638 72 254,089 40 179,897 01 13,022 87	547,648 00
Atlantic and Northwestern Railway.....	{ Chap. 8, 1884 Chap. 58, 1885	{ 1889-90 1890-91 1891-92 1892-93 1893-94 1894-95 1895-96 1896-97 1897-98 1898-99 1899-1900 1900-01 1901-02 1902-03 1903-04 1904-05 1905-06 1906-07 1907-08 1908-09	186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00 186,600 00	3,732,000 00

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Canadian Pacific Railway Company, etc.—Con.</i>				
Canadian Pacific Railway—Crow's Nest Pass.....	Chap. 5, 1897	<div> 1897-98 1898-99 1899-1900 1900-01 1901-02 1902-03 </div>	<div> 453,750 00 2,322,500 00 340,000 00 205,524 00 22,946 00 60,000 00 </div>	3,404,720 00
Canadian Pacific Railway—Dymont Branch.....	Chap. 8, 1900	1902-03	22,336 00	22,336 00
Canadian Pacific Railway—Edmonton Bridge.....	Chap. 48, 1912	1913-14	126,000 00	126,000 00
Canadian Pacific Railway—Gimli to Icelandic River.....	Chap. 46, 1913	1915-16	80,032 00	80,032 00
Canadian Pacific Railway—Kootenay and Arrowhead.....	<div> Chap. 7, 1901 Chap. 34, 1904 </div>	<div> 1902-03 1903-04 1904-05 1905-06 </div>	<div> 42,771 00 17,842 85 4,176 15 89,076 00 </div>	153,866 00
Canadian Pacific Railway—Moose Jaw Northwesterly.....	<div> Chap. 63, 1908 Chap. 46, 1913 </div>	<div> 1909-10 1911-12 1913-14 </div>	<div> 303,360 00 78,432 00 103,682 27 </div>	485,474 27
Canadian Pacific Railway—Outlook Bridge.....	Chap. 48, 1912	1913-14	115,000 00	115,000 00
Canadian Pacific Railway—Pheasant Hills Branch.....	Chap. 57, 1903	<div> 1903-04 1904-05 </div>	<div> 378,624 00 56,576 00 </div>	435,200 00
Canadian Pacific Railway—Pipestone Branch.....	Chap. 7, 1899	<div> 1900-01 1901-02 </div>	<div> 92,800 00 67,200 00 </div>	160,000 00
Canadian Pacific Railway—Revelstoke to Arrow Lake.....	Chap. 5, 1892	<div> 1894-95 1896-97 </div>	<div> 28,000 00 52,000 00 </div>	80,000 00
Canadian Pacific Railway—Selkirk Branch.....	Chap. 7, 1901	1902-03	83,200 00	83,200 00
Canadian Pacific Railway—Staynerville Branch.....	Chap. 40, 1907	<div> 1906-07 1907-08 </div>	<div> 9,600 00 3,424 00 </div>	13,024 00
Canadian Pacific Railway—Teulon to Icelandic River.....	<div> Chap. 43, 1906 Chap. 48, 1912 </div>	<div> 1909-10 1912-13 </div>	<div> 30,800 00 81,200 00 </div>	112,000 00
Canadian Pacific Railway—Waskada Branch.....	Chap. 8, 1900	<div> 1902-03 1903-04 </div>	<div> 50,480 00 13,520 00 </div>	64,000 00
Canadian Pacific Railway—Winnipeg Beach to Gimli.....	Chap. 63, 1908	<div> 1911-12 1912-13 </div>	<div> 30,176 00 4,346 43 </div>	34,522 43
Cap de la Madeleine Railway.....	Chap. 4, 1894	1896-97	7,424 00	7,424 00
Central Railway, New Brunswick.....	<div> Chap. 3, 1889 Chap. 2, 1890 </div>	<div> 1890-91 1898-99 </div>	<div> 75,639 00 66,761 00 </div>	142,400 00
Columbia and Kootenay Railway.....	<div> Chap. 2, 1890 Chap. 5, 1892 </div>	1891-92	88,800 00	88,800 00
Cornwallis Valley Railway, Nova Scotia.....	<div> Chap. 24, 1887 Chap. 3, 1889 </div>	<div> 1890-91 1891-92 </div>	<div> 42,670 00 2,130 00 </div>	44,800 00

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Canadian Pacific Railway Company, etc.—Con.</i>				
Dominion Lime Company.....	Chap. 24, 1887	{ 1887-88 1888-89	11,840 00 3,520 00	15,360 00
Esquimalt and Nanaimo Railway.....	{ Chap. 6, 1884 Chap. 51, 1910 Chap. 48, 1912	{ 1885-86 1886-87 1912-13 1914-15	422,520 00 327,480 00 365,440 00 405,120 00	1,520,560 00
Fredericton and Grand Lake Coal and Railway Company.....	Chap. 48, 1912	{ 1912-13 1914-15	104,996 04 111,579 96	216,576 00
Guelph Junction Railway.....	Chap. 24, 1887	1888-89	46,000 00	46,000 00
Hereford Railway, Quebec.....	{ Chap. 10, 1886 Chap. 3, 1889	{ 1888-89 1889-90	63,900 00 91,300 00	155,200 00
International Railway, Quebec.....	{ Chap. 25, 1883 Chap. 2, 1890	{ 1883-84 1887-88 1889-90	144,000 00 8,960 00 3,840 00	156,800 00
Kettle Valley Railway.....	{ Chap. 43, 1906 Chap. 48, 1912 Chap. 46, 1913	{ 1907-08 1911-12 1912-13 1913-14 1914-15 1915-16 1916-17	97,771 52 148,800 00 107,138 40 699,389 60 369,497 28 460,691 49 290,902 43	2,174,190 72
Kingston and Pembroke Railway.....	Chap. 3, 1884	1884-85	48,000 00	48,000 00
Kootenay Central Railway.....	{ Chap. 51, 1910 Chap. 48, 1912	{ 1914-15	1,065,856 00	1,065,856 00
Lake Erie and Northern Railway.....	Chap. 48, 1912	{ 1913-14 1916-17	135,129 60 185,062 40	320,192 00
Lake Temiskaming Colonization Railway.....	{ Chap. 59, 1885 Chap. 10, 1886 Chap. 24, 1887 Chap. 3, 1889 Chap. 2, 1890 Chap. 5, 1892 Chap. 4, 1894	{ 1886-87 1887-88 1888-89 1889-90 1894-95 1895-96 1896-97	14,400 00 3,000 00 9,000 00 26,360 00 233,198 95 17,900 75 6,476 25	310,335 95
Lindsay, Bobycaygeon and Pontypool Railway.....	{ Chap. 4, 1894 Chap. 7, 1899 Chap. 57, 1903	{ 1904-05	185,173 06	185,173 06
Massawippi Valley Railway.....	Chap. 7, 1899	1900-01	5,376 00	5,376 00
Midland Railway, Nova Scotia.....	Chap. 7, 1899	{ 1900-01 1902-03 1903-04 1906-07 1907-08	170,264 00 190,186 30 1,750 00 4,967 70 31,892 40	399,060 40
Montreal and Lake Maskinonge Railway.....	{ Chap. 10, 1886 Chap. 2, 1890	{ 1888-89 1889-90 1890-91	19,700 00 20,080 00 1,500 00	41,280 00

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount		Totals in Aid of Construction	
			\$	cts.	\$	cts.
Canadian Pacific Railway Company, etc.—Con.						
Montreal and Ottawa Railway.....	{ Chap. 24, 1887 Chap. 2, 1890 Chap. 8, 1891 Chap. 4, 1894	1890-91	49,960	00		
		1893-94	23,640	00		
		1896-97	32,000	00		
		1897-98	40,000	00		
		1898-99	46,400	00		
					192,000	00
Montreal and Western Railway.....	Chap. 2, 1890	1890-91	76,143	00		
		1891-92	32,253	00		
		1892-93	133,388	00		
		1893-94	119,486	00		
					361,270	00
Nakusp and Slocan Railway.....	Chap. 4, 1894	1894-95	117,760	00		
					117,760	00
New Brunswick Coal and Railway Company.....	Chap. 7, 1901	1903-04	48,000	00		
					48,000	00
Nicola, Kamloops and Similkameen Coal and Railway Co.....	{ Chap. 57, 1903 Chap. 40, 1907	1905-06	110,592	00		
		1907-08	190,208	00		
					300,800	00
Northern Colonization Railway.....	Chap. 7, 1899	1903-04	58,384	00		
		1905-06	75,376	00		
		1908-09	68,320	00		
		1909-10	153,120	00		
					355,200	00
North Shore Railway.....	Chap. 58, 1885	1885-86	530,000	00		
					530,000	00
Orford Mountain Railway.....	{ Chap. 2, 1890 Chap. 7, 1899 Chap. 40, 1907	1891-92	32,000	00		
		1893-94	52,800	00		
		1904-05	38,250	00		
		1905-06	45,764	50		
		1907-08	24,128	00		
		1912-13	9,984	00		
					202,926	50
Ottawa, Northern and Western Railway—Ottawa and Gatineau Valley Ry.....	{ Chap. 3, 1889 Chap. 2, 1893 Chap. 4, 1897 Chap. 7, 1901 Chap. 43, 1906	1890-91	87,582	00		
		1891-92	38,790	00		
		1892-93	104,380	00		
		1893-94	53,376	00		
		1901-02	8,192	00		
		1903-04	118,368	00		
		1907-08	4,243	20		
					414,931	20
Pontiac, Pacific Junction Railway.....	{ Chap. 8, 1884 Chap. 3, 1888 Chap. 2, 1890 Chap. 5, 1892 Chap. 4, 1894	1884-85	49,090	00		
		1885-86	41,000	00		
		1886-87	60,580	00		
		1887-88	24,158	00		
		1894-95	18,750	00		
					193,578	00
Pontiac, Pacific, Ottawa and Gatineau Railway—Interprovincial Bridge.....	{ Chap. 4, 1897 Chap. 5, 1900	1900-01	212,500	00		
					212,500	00
Province of Quebec—North Shore Railway.....	Chap. 8, 1884	1895-96	2,394,000	00		
					2,394,000	00
Quebec Central Railway.....	{ Chap. 8, 1884 Chap. 2, 1890 Chap. 4, 1894 Chap. 43, 1906 Chap. 63, 1908 Chap. 48, 1912	1885-86	60,342	00		
		1895-96	288,000	00		
		1907-08	55,638	69		
		1910-11	129,320	61		
		1912-13	8,576	00		
		1915-16	43,161	60		
					585,038	90
Shuswap and Okanagan Valley Railway.....	Chap. 3, 1889	1891-92	162,260	00		
		1893-94	640	00		
		1894-95	300	00		
					163,200	00

APPENDIX B—Continued
CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Canadian Pacific Railway Company, etc.—Conc.</i>				
Southampton Railway.....	Chap. 48, 1912	{ 1912-13 1913-14	48,442 88 32,837 12	81,280 00
St. Mary's River Railway—N.W.T.....	{ Chap. 8, 1900 Chap. 57, 1903	{ 1900-01 1903-04 1904-05	75,000 00 40,960 00 32,134 00	148,094 00
St. Mary's and Western Ontario Railway.....	Chap. 63, 1908	{ 1908-09 1911-12	67,344 00 365 00	67,709 00
St. Maurice Valley Railway.....	Chap. 63, 1908	{ 1908-09 1910-11	112,640 00 60,480 00	173,120 00
St. Stephen and Milltown Railway.....	{ Chap. 2, 1893 Chap. 4, 1897	{ 1895-96 1897-98	9,635 89 5,212 11	14,848 00
Thessalon and Northern Railway.....	Chap. 63, 1908	1911-12	6,112 00	6,112 00
Tilsonburg, Lake Erie and Pacific Railway.....	{ Chap. 4, 1894 Chap. 4, 1897 Chap. 57, 1903 Chap. 40, 1907 Chap. 48, 1912 Chap. 46, 1913	{ 1895-96 1898-99 1899-1900 1902-03 1903-04 1913-14	51,200 00 10,912 00 7,159 48 44,160 00 4,000 00 32,640 00	150,071 48
Tobique Valley Railway.....	{ Chap. 2, 1890 Chap. 8, 1891 Chap. 5, 1892 Chap. 4, 1894	{ 1891-92 1892-93 1893-94	73,000 00 41,674 46 19,341 54	134,016 00
Toronto, Grey and Bruce Railway.....	Chap. 10, 1886	1887-88	14,656 00	14,656 00
Vancouver and Lulu Island Railway.....	Chap. 63, 1908	1911-12	61,760 00	61,760 00
West Ontario and Pacific Railway.....	{ Chap. 10, 1886 Chap. 2, 1890	{ 1887-88 1888-89 1889-90 1890-91	60,000 00 800 00 189,200 00 6,000 00	256,000 00
				24,175,757 91
<i>Other Railways—</i>				
Albert Southern Railway, New Brunswick.....	{ Chap. 8, 1884 Chap. 3, 1888	{ 1886-87 1887-88 1888-89 1890-91 1891-92	1,000 00 18,428 57 1,387 06 10,684 37 18,960 00	50,460 00
Algoma Central and Hudson Bay Railway.....	{ Chap. 7, 1899 Chap. 8, 1900 Chap. 7, 1901 Chap. 48, 1911	{ 1901-02 1902-03 1904-05 1911-12 1912-13 1913-14 1914-15	380,624 00 202,912 00 341,440 00 133,584 00 394,859 44 456,304 00 138,980 56	2,048,704 00
Brantford, Waterloo and Lake Erie Railway.....	{ Chap. 24, 1887 Chap. 4, 1894	{ 1889-90 1890-91 1895-96	36,620 00 16,190 00 4,790 00	57,600 00
Bruce Mines and Algoma Railway.....	{ Chap. 7, 1901 Chap. 57, 1903 Chap. 34, 1904	{ 1902-03 1904-05	28,800 00 25,120 00	53,920 00

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Other Railways—Con.</i>				
Canada and Gulf Terminal Railway.....	{ Chap. 63, 1908 Chap. 48, 1912 }	{ 1910-11 1911-12 }	144,803 84 65,249 75	210,053 59
Central Railway of Canada, Quebec.....	Chap. 48, 1912	1913-14	30,145 02	30,145 02
Colchester Coal and Railway Co.....	Chap. 43, 1906	1907-08	12,800 00	12,800 00
Cumberland Railway and Coal Co., Nova Scotia.....	Chap. 24, 1887	{ 1889-90 1890-91 }	29,400 00 10,450 00	39,850 00
Dominion Coal Co., Nova Scotia.....	Chap. 5, 1892	{ 1894-95 1895-96 }	32,000 00 55,808 00	87,808 00
Edmonton, Dunvegan and British Columbia Railway.....	{ Chap. 46, 1913 Chap. 29, 1916 }	{ 1916-17 1919-20 }	125,202 84 213,179 64	338,382 48
Erie and Huron Railway.....	Chap. 8, 1884	1886-87	96,000 00	96,000 00
Ha Ha Bay Railway Co., Quebec.....	{ Chap. 51, 1910 Chap. 48, 1912 }	{ 1912-13 1913-14 1914-15 1916-17 }	148,148 20 66,919 28 16,158 72 235 80	231,462 00
Harvey Branch Railway, New Brunswick.....	{ Chap. 24, 1887 Chap. 4, 1894 }	1888-89	5,553 57	5,553 57
Joggins Railway, Nova Scotia.....	{ Chap. 10, 1886 Chap. 24, 1887 }	{ 1887-88 1889-90 1890-91 }	26,138 78 9,761 22 1,600 00	37,500 00
Klondyke Mines Railway.....	Chap. 40, 1907	{ 1906-07 1907-08 }	96,000 00 101,184 00	197,184 00
Lake Erie, Essex and Detroit Railway.....	Chap. 4, 1887	{ 1888-89 1889-90 }	106,500 00 11,900 00	118,400 00
Lake Erie and Detroit River Railway.....	{ Chap. 5, 1892 Chap. 7, 1899 }	{ 1893-94 1901-02 }	220,331 00 137,120 00	357,451 00
L'Assomption Railway, Quebec.....	Chap. 10, 1886	1886-87	11,200 00	11,200 00
Leamington and St. Clair Railway....	{ Chap. 59, 1885 Chap. 24, 1887 }	{ 1887-88 1888-89 }	32,000 00 19,200 00	51,200 00
Maritime Coal and Railway Co.....	Chap. 63, 1908	1908-09	3,200 00	3,200 00
Minudie Coal Co., Nova Scotia.....	Chap. 57, 1903	1907-08	18,544 00	18,544 00
Napierville Junction Railway.....	Chap. 43, 1906	1907-08	173,440 00	173,440 00
North Shore Railway Co., Beersville Coal and Railway Co.....	{ Chap. 57, 1903 Chap. 63, 1908 }	{ 1904-05 1908-09 }	20,736 00 6,880 00	27,616 00
Northern New Brunswick and Seaboard Railway Co.....	Chap. 46, 1913	{ 1912-13 1913-14 }	86,528 00 21,632 00	108,160 00

APPENDIX B—Concluded

CASH SUBSIDIES—Concluded

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Other Railway—Conc.</i>				
Ottawa and New York Railway.....	{ Chap. 8, 1884 Chap. 24, 1887 Chap. 4, 1897 Chap. 8, 1900 }	{ 1897-98 1898-99 1900-01	{ 33,600 00 138,784 00 90,000 00	
				262,384 00
Phillipsburg, Junction Railway and Quarry Co.....	{ Chap. 5, 1892 Chap. 4, 1894 Chap. 4, 1897 Chap. 7, 1899 }	{ 1893-94 1894-95 1899-1900	{ 18,688 00 2,912 00 2,112 00	
				23,712 00
Pontiac and Renfrew Railway.....	Chap. 3, 1889	{ 1889-90 1890-91	{ 9,800 00 3,800 00	
				13,600 00
Quebec, Montmorency and Charlevoix Railway.....	{ Chap. 3, 1889 Chap. 2, 1893 }	{ 1889-90 1894-95	{ 65,600 00 30,400 00	
				96,000 00
Schomberg and Aurora Railway.....	{ Chap. 8, 1900 Chap. 7, 1901 }	1903-04	46,144 00	
				46,144 00
St. Lawrence and Adirondack Railway.....	{ Chap. 2, 1890 Chap. 5, 1892 Chap. 4, 1897 }	{ 1891-92 1892-93 1893-94 1897-98	{ 40,256 00 24,448 00 297 60 84,480 00	
				149,481 60
St. Louis Richibucto Railway.....	Chap. 8, 1884	1885-86	22,400 00	
				22,400 00
Temiskaming and Northern Ontario Railway.....	Chap. 53, 1913	1913-14	2,134,080 00	
				2,134,080 00
Temiscouata Railway.....	{ Chap. 14, 1882 Chap. 53, 1885 Chap. 3, 1888 Chap. 2, 1890 Chap. 5, 1892 }	{ 1887-88 1888-89 1889-90 1890-91 1891-92 1892-93	{ 249,684 00 163,216 00 74,300 00 82,770 00 54,830 00 21,150 00	
				645,950 00
				7,760,385 26
Grand Total.....				(a) 76,115,221 09

(a) Total Cash Subsidies charged to Consolidated Deficit Account.

APPENDIX C
CAPITAL AND CONSTRUCTION EXPENDITURES

	Authority	Date	Payments and Transfers		Less—Refunds and Transfers		Net Amount in Aid of Construction		Shown in Public Accounts
			\$	cts.	\$	cts.	\$	cts.	
Canadian National Railway System including Predecessor Companies and Canadian Government Railways—									
Intercolonial Railway System	B.N.A. Act.	Prior to Confederation.	10,766,725	54					
	Appropriation Acts.	1867-68	455,249	77					
	"	1868-69	282,615	18					
	"	1869-70	1,693,228	83					
	"	1870-71	2,866,376	44					
	"	1871-72	5,131,141	51					
	"	1872-73	5,019,239	70					
	"	1873-74	3,614,898	81					
	"	1874-75	3,426,099	55					
	"	1875-76	1,108,321	59					
	"	1876-77	1,318,352	19					
	"	1877-78	408,816	74					
	"	1878-79	226,639	19					
	"	1879-80	2,048,014	60					
	"	1880-81	608,732	80					
	"	1881-82	585,568	79					
	"	1882-83	1,616,632	96					
	"	1883-84	2,639,689	49					
	"	1884-85	1,247,006	45					
	"	1885-86	680,356	34					
	"	1886-87	923,730	07					
	"	1887-88	1,712,983	29					
	"	1888-89	2,613,294	03					
	"	1889-90	1,969,844	70					
	"	1890-91	950,080	98					
	"	1891-92	316,783	96					
	"	1892-93	296,890	33					
	"	1893-94	437,533	78					
	"	1894-95	327,034	51					
	"	1895-96	260,395	54					
	"	1896-97	149,112	52					
	"	1897-98	252,756	80					
	"	1898-99	1,081,929	04					
	"	1899-1900	3,255,348	29					
	"	1900-01	3,633,836	57					
	"	1901-02	4,626,841	05					
	"	1902-03	2,254,266	03					
	"	1903-04	1,879,566	29					
	"	1904-05	4,737,621	03					
	"	1905-06	3,765,170	90					
	"	1906-07	1,473,907	66					
	"	1907-08	4,399,737	71					
	"	1908-09	3,874,480	22					
	"	1909-10	1,278,409	45					
	"	1910-11	763,833	14					
	"	1911-12	1,710,448	56					
	"	1912-13	2,391,987	53					
	"	1913-14	4,329,999	88					

Prince Edward Island Railway		(a) Schedule "K"	
B.N.A. Act	Prior to Confederation	1914-15	6,663,676,65
Appropriation Acts	1874-75	1915-16	7,635,050 25
"	1875-76	1916-17	4,490,472 56
"	1876-77	1925-26	46,063 27
"	1877-78	1928-29	7,990,740 20
"	1878-79	1929-30	25,403 18
"	1879-80	1930-31	302,933 40
"	1881-82	1931-32	5,021 73
"	1882-83	1933-34	441,975 07
"	1883-84	1935-36	102,971 65
"	1884-85	1936-37	30 88
"	1885-86	1937-38	85,941 34
"	1886-87	1940-41	12,648 00
"	1891-92	1941-42	454,217 70
"	1897-98	1942-43	6,465 00
"	1898-99	1943-44	259,880 56
"	1899-1900		9,784,749 87
"	1900-01		120,248,652 72
"	1901-02		3,114 735 11
"	1902-03		46,086 63
"	1903-04		42,546 10
"	1904-05		200,000 00
"	1905-06		6,551 88
"	1906-07		40,129 05
"	1907-08		16,539 82
"	1908-09		402 03
"	1909-10		57,186 02
"	1910-11		130,663 38
"	1911-12		76,956 56
"	1912-13		4,668 33
"	1913-14		5,800 00
"	1914-15		8,300 49
"	1915-16		17,541 88
"	1916-17		22,000 00
"	1917-18		53,546 02
"	1918-19		280,173 93
"	1919-20		475,997 94
"	1920-21		829,414 18
"	1921-22		698,877 47
"	1922-23		591,412 65
"	1923-24		496,124 89
"	1924-25		91,210 52
"	1925-26		390,961 83
"	1926-27		561,206 90
"	1927-28		206,396 97
"	1928-29		94,320 56
"	1929-30		128,041 91
"	1930-31		103,001 03
"	1931-32		129,574 95
"	1932-33		570,530 70
"	1933-34		1,350,472 73
"	1934-35		609,751 71
"	1935-36		97,000 00
"	1936-37		196,417 63
"	1937-38		448,592 07
"	1938-39		8,664 72
"	1939-40		33,268 81
"	1940-41		2,912,989 96
"	1941-42		10,280 55
"	1942-43		3,413,793 11
"	1943-44		11,744,541 78
			8,330,745 67
			(a) Schedule "K"

APPENDIX C—Continued
CAPITAL AND CONSTRUCTION EXPENDITURES—Continued

	Authority	Date	Payments and Transfers	Less—Refunds and Transfers	Net Amount in Aid of Construction	Shown in Public Accounts
			\$ cts.	\$ cts.	\$ cts.	
<i>Canadian National Railway System, etc.—Con.</i> National Transcontinental Railway.....	Appropriation Acts.....	1903-04	6,249 40			
	" ".....	1904-05	778,491 28			
	" ".....	1905-06	1,841,269 95			
	" ".....	1906-07	5,537,867 50			
	" ".....	1907-08	18,910,253 58			
	" ".....	1908-09	24,892,351 23			
	" ".....	1909-10	19,968,064 31			
	" ".....	1910-11	23,487,986 19			
	" ".....	1911-12	21,110,352 05			
	" ".....	1912-13	13,767,011 44			
	" ".....	1913-14	12,670,100 17			
	" ".....	1914-15	9,831,937 58			
	" ".....	1915-16	7,078,451 69			
	" ".....	1916-17	3,916,586 20			
	" ".....	1917-18	.....	828,111 02		
	Appropriation Acts.....	1918-19	1,066,876 99			
	" ".....	1919-20	528,360 08			
	" ".....	1920-21	20,163 79			
	" ".....	1924-25	.....	1,000 00		
	" ".....	1928-30	.....	414 88		
	Appropriation Acts....	1930-31	8,376 58			
	" ".....	1931-32	.....	59,184 83		
	" ".....	1934-35	.....	791,128 06		
	" ".....	1935-36	.....	117,211 64		
	" ".....	1938-39	.....	128,600 00		
	" ".....	1941-42	.....	2,312,166 54		
	" ".....	.....	166,421,250 01	4,237,816 97	161,183,433 04	(a) Schedule "K".
Quebec Bridge.....	Appropriation Acts.....	1908-09	6,424,781 00			
	" ".....	1909-10	.....	100,000 00		
	Appropriation Acts.....	1910-11	227,563 40			
	" ".....	1911-12	1,153,778 27			
	" ".....	1912-13	1,512,825 96			
	" ".....	1913-14	2,604,105 61			
	" ".....	1914-15	2,816,305 10			
	" ".....	1915-16	2,746,813 70			
	" ".....	1916-17	2,733,677 00			
	" ".....	1917-18	931,278 01			
	" ".....	1918-19	656,761 79			
	" ".....	1919-20	.....	880 65		
	" ".....	1922-23	21,807,839 84	344 70		
International Railway, New Brunswick.....	Appropriation Acts.....	1914-15	1,300 00			
	" ".....	1915-16	2,637 47			
	" ".....	1916-17	3,724 98			
	" ".....	1919-20	2,673,714 90			
	" ".....	.....	.....	101,225 35	21,706,064 49	(a) Schedule "K".
					2,681,377 35	(a) Schedule "K".

New Brunswick and Prince Edward Island Ry.	1915-16 1916-17 1918-19 1919-20 1927-28 1940-41	Appropriation Acts " " Appropriation Acts " "	224,211 28 46,579 38 30,121 23 63,418 77 750 00	3,540 00	(a) Schedule "K".
Quebec and Saguenay Railway	1916-17 1917-18 1918-19 1919-20 1929-30	Appropriation Acts " " " " " " " "	332,254 93 1,371,334 97 4,639,214 32 549,771 63 228,319 89	361,540 66	(a) Schedule "K".
Canadian Government Railways	1917-18 1918-19 1919-20 1920-21 1921-22 1922-23 1923-24 1924-25 1925-26 1926-27 1927-28 1928-29 1929-30 1930-31 1931-32 1932-33 1933-34 1934-35 1937-38 1941-42	Appropriation Acts " Appropriation Acts Appropriation Acts Chapter 22, 1937	31,628,544 88 10,158,422 29 22,307,865 79 6,221,774 31 1,239,905 47 1,313,022 36 21,785 90 61,441 80 6,627 64 4,438 05 9,653 09 178,591 15 84,243 27 110,207 52 70,000 00 1,006,527 61 74,422,261 13	116,620 66 36,000 00 36,000 00 36,000 00 36,000 00 6,547,592 88 95,069 28 257,105 62 23,947 80 11,091 42 1,596,235 99 777,043 46 9,668,707 11	(a) Schedule "K".
St. Martin's Railway	1919-20 1920-21 1921-22	Appropriation Acts " " " "	48,750 00 22,469 52 1,405 39	64,853,544 02	(a) Schedule "K".
York and Carleton Railway	1919-20 1921-22	Appropriation Acts " "	13,500 00 7,476 16	72,624 91	(a) Schedule "K".
Salisbury and Albert Railway	1920-21	Appropriation Acts	84,390 41	20,976 16	(a) Schedule "K".
Lotbiniere and Megantic Railway	1920-21	Appropriation Acts	336,875 00	84,390 41	(a) Schedule "K".
Elgin and Havelock Railway	1920-21	Appropriation Acts	33,530 00	336,875 00	(a) Schedule "K".
Cape Breton Railway	1920-21 1921-22	Appropriation Acts " "	103,753 42 767 12	33,530 00	(a) Schedule "K".
Caraquet and Gulf Shore Railway	1920-21 1922-23	Appropriation Acts " "	150,000 00 59,950 00	104,520 54	(a) Schedule "K".
				209,950 00	(a) Schedule "K".
				377,614,970 84	

APPENDIX C—Continued
CAPITAL AND CONSTRUCTION EXPENDITURES—Continued

	Authority	Date	Payments and Transfers		Less—Refunds and Transfers		Net Amount in Aid of Construction		Shown in Public Accounts
			\$	cts.	\$	cts.	\$	cts.	
<i>Canadian Pacific Railway Company and Other Companies now comprised in that System—</i> Canadian Pacific Railway	Appropriation Acts.....	1871-72	489,428	16					
	"	1872-73	561,818	44					
	"	1873-74	310,224	88					
	"	1874-75	1,546,241	67					
	"	1875-76	3,346,567	06					
	"	1876-77	1,721,298	29					
	"	1877-78	2,228,373	13					
	"	1878-79	2,240,285	47					
	"	1879-80	4,044,522	72					
	"	1880-81	4,968,503	93					
	"	1881-82	4,589,075	79					
	"	1882-83	10,052,502	71			18,702	67	
	"	1883-84	11,217,262	27			24,540	25	
	"	1884-85	9,900,281	53					
	"	1885-86	3,672,584	81					
	"	1886-87	915,057	49					
	"	1887-88	52,098	65					
	"	1888-89	86,716	07					
	"	1889-90	40,980	54					
	"	1890-91	37,367	00					
	"	1891-92	66,211	39					
	"	1892-93	413,836	49					
	"	1893-94	146,539	87					
	"	1894-95	49,209	77					
	"	1895-96	65,669	49					
	"	1896-97	14,054	50					
	"	1897-98	692	17					
	"	1898-99	8,418	53					
	"	1899-1900	236	11					
	"	1900-01	8,978	87					
	"	1901-02	448	70					
	"	1903-04	33,076	39					
	"	1907-08	600	00					
	"	1908-09	937	77					
	"	1910-11	2,918	35					
	"	1922-23	248	72					
	"	1925-26	1,339	44					
	"	1927-28	71	00					
			62,834,678,17			43,242,92			
							62,701,435	25	Schedule "L"
Digby and Annapolis Railway.....	Appropriation Acts.....	1888-89	9,847	27					
	"	1889-90	381,942	75					
	"	1890-91	196,869	36					
	"	1891-92	26,129	89					

[illegible]

Prince Edward Island Railway.		5,927,810 91	Consolidated Deficit Account
Appropriation Acts.....	1889-90	536,259 45	
“ “	1890-91	683,643 14	
“ “	1891-92	479,940 57	
“ “	1892-93	37,599 30	
“ “	1893-94	21,168 67	
“ “	1894-95	14,854 61	
Appropriation Acts.....	1895-96	35,102 15	
“ “	1896-97	42,128 45	
“ “	1897-98	190,933 65	
“ “	1898-99	92,246 17	
“ “	1899-1900	155,127 04	
Appropriation Acts.....	1900-01	457,787 54	
“ “	1901-02	130,048 93	
“ “	1902-03	152,587 31	
Appropriation Acts.....	1903-04	871,596 81	
“ “	1904-05	1,702,128 41	
“ “	1905-06	93,882 07	
“ “	1906-07	248,067 66	
“ “	1907-08	34,668 73	
Appropriation Acts.....	1908-09	781,155 31	
“ “	1909-10	660,268 74	
“ “	1910-11	299,062 56	
“ “	1911-12	42,072 55	
“ “	1912-13	42,776 08	
“ “	1913-14	46,330 54	
“ “	1914-15	11,686 36	
“ “	1915-16	1,517,295 57	
“ “	1916-17	1,114,029 11	
“ “	1917-18	3,247 41	
Appropriation Acts.....		10,960,633 87	
Appropriation Acts.....	1873-74	750 00	
“ “	1874-75	24,850 03	
“ “	1875-76	101,869 47	
“ “	1876-77	97,930 33	
“ “	1877-78	85,699 80	
“ “	1878-79	97,457 21	
“ “	1879-80	50,789 44	
“ “	1880-81	71,991 45	
“ “	1881-82	90,992 43	
“ “	1882-83	106,637 99	
“ “	1883-84	91,924 01	
“ “	1884-85	52,618 95	
“ “	1885-86	61,159 98	
“ “	1886-87	48,934 08	
“ “	1887-88	71,276 33	
“ “	1888-89	76,189 88	
“ “	1889-90	105,514 07	
“ “	1890-91	83,732 03	
“ “	1891-92	132,263 69	
“ “	1892-93	63,731 75	
“ “	1893-94	66,896 70	
“ “	1894-95	84,710 94	
“ “	1895-96	78,662 02	
“ “	1896-97	87,046 77	
“ “	1897-98	72,468 13	
“ “	1898-99	53,040 98	
“ “	1899-1900	46,193 08	
“ “	1900-01	67,882 76	

APPENDIX D—Concluded
DEFICITS AND OPERATING EXPENDITURES—Concluded

	Authority	Date	Surplus		Deficit or Expenditure	Net Amount to meet losses in operation		Shown in Public Accounts
			\$	cts.	\$	\$	cts.	
<i>Canadian National Railway System, etc.—Contc.</i> Prince Edward Island Railway— <i>Concluded</i>	Appropriation Acts.....	1901-02	.....	.....	72,150 87			
	".....	1902-03	.....	.....	41,923 58			
	".....	1903-04	.....	.....	101,305 41			
	".....	1904-05	.....	.....	153,133 83			
	".....	1905-06	.....	.....	36,982 59			
	".....	1906-07	.....	.....	67,713 53			
	".....	1907-08	.....	.....	95,367 96			
	".....	1908-09	.....	.....	89,010 78			
	".....	1909-10	.....	.....	108,208 99			
	".....	1910-11	.....	.....	86,684 45			
	".....	1911-12	.....	.....	82,759 52			
	".....	1912-13	.....	.....	100,498 27			
	".....	1913-14	.....	.....	161,798 63			
	".....	1914-15	.....	.....	182,731 83			
	".....	1915-16	.....	.....	154,093 80			
	".....	1916-17	.....	.....	203,807 33			
	Appropriation Acts.....	1913-14	.....	.....	49,439 99			
	".....	1914-15	.....	.....	86,313 70			
	".....	1915-16	.....	.....	652,141 36			
	".....	1916-17	.....	.....	1,890,371 21			
National Transcontinental Railway.....	Appropriation Acts.....	1914-15	.....	.....	18,522 72			
	".....	1915-16	.....	.....	36,616 59			
	".....	1916-17	.....	.....	39,694 47			
New Brunswick and Prince Edward Island Railway.....	Appropriation Acts.....	1914-15	.....	.....	46,237 43			
	".....	1915-16	.....	.....	102,027 89			
	".....	1916-17	.....	.....	138,428 59			
International Railway, New Brunswick.....	Appropriation Acts.....	1914-15	.....	.....	2,977 51			
	".....	1915-16	.....	.....	35,991 93			
	".....	1916-17	.....	.....	27,540 80			
Saint John and Quebec Railway.....	Appropriation Acts.....	1917-18	.....	.....	145,282 87			
	".....	1918-19	.....	.....	130,937 09			
	".....	1919-20	.....	.....	246,673 70			
Canadian Government Railways.....	Appropriation Acts.....	1920-21	.....	.....	272,398 90			
	".....	1917-18	.....	.....	6,079,722 03			
	".....	1918-19	.....	.....	5,791,138 14			
	".....	1919-20	.....	.....	6,545,974 80			
	".....	1920-21	.....	.....	6,682,222 50			
	".....	1921-22	.....	.....	6,326,800 47			
	".....	1922-23	.....	.....	5,695,669 05			
	Chapter 22, 1937.....	1937-38	.....	.....	573,177 05			
						3,811,386 06	Consolidated Deficit Account.	
						2,678,266 26		
						94,833 78		
						286,693 91		
						861,802 80		
						37,094,704 04		

Canadian National Railways—Eastern Lines	Appropriation Acts	1927-28 1928-29 1929-30 1930-31 1931-32 1932-33 1933-34	2,117,936 42 4,418,644 50 4,308,357 01 6,712,238 79 6,631,856 00 8,716,751 06 6,691,569 36
Canadian National Railways	Appropriation Acts	1932-33 1933-34 1934-35 1935-36 1936-37 1937-38 1938-39 1939-40 1940-41	53,422,061 67 52,263,819 05 48,407,900 70 47,421,464 80 43,303,393 82 42,345,867 99 54,314,195 97 40,095,519 58 16,965,044 18
Canadian Pacific Railway Company and Other Companies now comprised in that System—			398,539,867 76
Canadian Pacific Railway—Pembina Branch		1879-80 1880-81 1881-82 1882-83 1883-84 1885-86 1886-87	29,483 68 57,131 11 13,580 28 266 09 327 02 89 02 1,002 81 1,684 94
Digby and Annapolis Railway	Appropriation Acts	1900-01	8,381 82
Other Railways—			—98,510 13
Hudson Bay Railway	Appropriation Acts	1935-36 1936-37 1937-38 1938-39 1939-40 1940-41 1941-42 1942-43 1943-44 1944-45	239,702 75 252,854 51 567,256 97 285,035 01 330,382 06 417,558 50 459,859 28 112,120 75 347,872 90 564,940 02
Grand Total			3,353,341 25
			492,755,931 60

(a) Net surplus.

APPENDIX E

LOANS FOR CAPITAL EXPENDITURES, DEFICITS AND TO ASSURE DIVIDENDS DURING CONSTRUCTION

	Authority	Date of Loan	Amount Loaned	Amount Repaid Written Off or Transferred	Date of Repayment, Write off or Transfer	Amount Unpaid March 31, 1945
			\$ cts.	\$ cts.		\$ cts.
<i>Canadian National Railway System including Predecessor Companies—</i>						
<i>Canadian Northern Railway—</i>						
Loan Account, 1914.....	Chapter 4, 1915.....	1914-15	10,000,000 00			
Loan Account, 1916.....	Chapter 29, 1916.....	1916-17	15,000,000 00			
Ontario Interest Account.....	Chapter 6, 1911.....	1916 to 1919	2,396,099 68			
Interest Account.....	Chapter 20, 1914.....	1916 to 1919	5,294,000 02			
Loan Account, 1917.....	Chapter 24, 1917.....	1917-18	25,000,000 00			
Loan on Account of Interest and Equipment.....	Appropriation Act 1, 1918.....	1918-19	25,000,000 00			
Loan under War Measures Act.....	War Measures Act, 1918.....	1918 to 1923	15,681,021 03	13,793,199 87	1919 to 1923	
Purchase of Railway Equipment.....	Chapter 38, 1918.....	1918 to 1923	75,946,838 44	19,020,837 62	1918 to 1930	
Loan under Authority, Vote 108.....	Appropriation Act 4, 1919.....	1919-20	35,000,000 00			
Loan under Authority, Vote 127.....	Appropriation Act 4, 1920.....	1920-21	48,611,077 00			
Loan under Authority, Vote 126.....	Appropriation Act 2, 1921.....	1921-22	71,916,304 55	27,496,498 13	1921 to 1924	
Loan under Authority, Vote 136.....	Appropriation Act 1, 1922.....	1922-23	42,800,000 00			
<i>Grand Trunk Railway—</i>						
Grand Trunk Pacific Loan—Guaranteed by Grand Trunk Railway.....	Chapter 23, 1913.....	1925-26	15,000,000 00			
Temporary Loan.....	O.C. Sept., 1919.....	1918-19	593,733 33	593,733 33	1921-22	
Interest Account.....	Appropriation Act 4, 1920.....	1919-20	554,800 00	554,800 00	1921-22	
Loan under Authority, Vote 478.....	Appropriation Act 2, 1921.....	1920 to 1923	536,855 04	536,855 04	1922-23	
Loan under Authority, Vote 126.....	Appropriation Act 1, 1922.....	1920-21	26,469,867 56	1,469,867 56	1922-23	
Loan under Authority, Vote 137.....	Appropriation Act 1, 1922.....	1921-22	56,442,855 80	1,149,420 62	1922-23	
		1922-23	23,288,747 15			
<i>Grand Trunk Pacific Railway—</i>						
Prairie Section Loan Account.....	Chapter 19, 1909.....	1909-10	10,000,000 00	10,000,000 00	1921-22	
Three per cent Mortgage Bonds.....	Chapter 24, 1913.....	1912 to 1915	33,093,333 23	(a) 45,333 23	1930-31	
Loan Account, 1913.....	Chapter 23, 1913.....	1913 to 1915	15,000,000 00	15,000,000 00	1924-25	
Loan Account, 1914.....	Chapter 4, 1915.....	1914-15	6,000,000 00			
Interest Account.....	Appropriation Act 2, 1916.....	1916-17	7,081,783 45			
Loan Account.....	Appropriation Act 4, 1917.....	1917-18	5,038,053 72			
Loan Account.....	Appropriation Act, 1918.....	1918-19	7,471,399 93			
Interest Account—Guaranteed by Dominion of Canada.....	Acts of 1905 and 1914.....	1918 to 1923	8,704,662 65			
Receiver Account.....	O.C. Mar. 26, 1919, P.C. 635.....	1918 to 1923	45,764,162 35			
<i>Branch Lines Coupons—Guaranteed by Alberta and Saskatchewan.....</i>						
		1922-23	2,969,585 18	71,048 20	1923-24	
<i>Canadian National Railways—</i>						
Loan Account.....	Appropriation Act, 1923.....	1923-24	24,550,000 00			
Loan Account.....	Appropriation Act, 1924.....	1924-25	10,000,000 00			
Loan Account.....	Appropriation Act, 1925.....	1925-26	10,000,000 00			

Loan Account.....	Appropriation Act, 1926.....	1926-27.....	10,000,000 00		
Loan Account.....	Appropriation Act, 1929.....	1929-30.....	2,932,652 91		
Loan Account.....	Chapters 22 & 23, 1931.....	1931-32.....	41,121,216 41		
Total.....	Chapter 22, 1937.....	.....	735,259,049 43	89,731,593 60	
Less adjustments.....	Chapter 25, 1937.....	.....	(b) 1,666,897 57	(c) 284,780,042 95	1937 to 1945
Amount written off.....	Chapter 26, 1937.....	.....	733,592,151 86	374,511,636 55	.....
					(d) 359,080,515 31
<i>Canadian Pacific Railway Company and other Companies now comprised in that System—</i>					
Canadian Pacific Railway—					
Main Line Construction Loan.....	Chapter 1, 1884.....	1883 to 1886	21,650,700 00	21,650,700 00	1885-86
Loan to assure dividends during construction.....	Chapter 1, 1884.....	1883-34	7,380,912 00	(e) 7,380,912 00	1885-86
Saint John Bridge and Railway Extension Company Loan.....	Chapter 26, 1883.....	1883 to 1886	433,900 00	.....	.....
			29,465,512 00	(f) 29,031,612 00	(a) 433,900 00
Grand Totals.....	.....	.....	763,057,663 86	403,543,248 55	359,514,415 31

(a) Difference between conversion of pound sterling at \$4.86 $\frac{1}{2}$ and at \$4.86 charged to Consolidated Deficit Account of Canada.

(b) Adjustments to loans under authority of the Canadian National Railways Capital Revision Act of 1937—Capital expenditures on wharves (\$1,006,527.61) transferred to Department of Public Works and expenditures on account of the Hudson Bay Railway (\$660,369.06) transferred to the Department of Transport.

(c) This amount represents losses in operation of \$373,823,120.38; losses amounting to \$16,333,334.35 during years 1937 to 1944 due to line abandonments in respect of which the Government has not made cash reimbursements to the railway and net capital loss of \$1,474,971.24 on sale of S.S. *Prince David* and S.S. *Prince Robert* less the capital gain of \$19,105,631.38 on repatriation of Canadian National Railway securities and increase in Dominion's Equity in Canadian National Railways due to surplus earnings of the system for the calendar years 1941 to 1944—\$87,745,931.64.

(d) Value of 5,000,000 shares of no par value capital stock of the Canadian National Railways Securities Trust now held by the Government—Appears in Net Debt—Canadian National Railways Securities Trust Stock.

(e) Of this amount \$2,853,912 was originally due February 1, 1884, and \$4,527,000 on November 7, 1888. Later, the aggregate of these two amounts, \$7,380,912 was consolidated with the construction loan of \$21,650,700; the security was rearranged and the whole was made payable on May 1, 1931. All of this liability was discharged by July 1, 1886.

(f) The Canadian Pacific Railway in partial payment of these loans relinquished 6,793,014 acres of a land grant valued at \$1.50 per acre, amounting to \$10,189,521.33. This amount included interest of \$308,009.33 the balance being applied against the loans.

(a) Amount in aid of construction now shown in the Balance Sheet of the Public Accounts of Canada under assets, Loans and Advances—Miscellaneous, Schedule "G".

APPENDIX F
LOANS FOR BETTERMENT OF AND REPAIRS TO RAILWAY EQUIPMENT

	Authority	Date of Loan	Amount Loaned	Amount Repaid	Date of Re-payment	Amount Unpaid	Shown in Public Accounts
			\$ cts.	\$ cts.		\$ cts.	
<i>Canadian National Railway System—</i> Loan to enable the Company to finance the work of betterment of and repairs to railway equipment—Repayable in six equal semi-annual instalments.	Chapter 34, 1935..	1935-36	1,183,592 65	{ 394,530 88 394,530 88 394,530 89	1936-37		
					1937-38		
					1938-39		
<i>Canadian Pacific Railway Company—</i> Loans to enable the Company to finance the work of betterment of and repairs to railway equipment in its own shops July 1, 1935 to December 31, 1935—Repayable in twelve annual instalments of \$100,000 beginning January 1, 1938 and final instalment of \$70,000 on January 1, 1950. Interest free for first two years, thereafter at 4% per annum.	Chapter 34, 1935..	1935-36	1,270,000 00	100,000 00 100,000 00 100,000 00 100,000 00 870,000 00	1937-38		
					1938-39		
					1939-40		
					1940-41		
					1941-42		
Grand Totals.....			2,453,592 65	2,453,592 65			

APPENDIX G

RAILWAY EQUIPMENT PURCHASED AND SOLD TO THE RAILWAY UNDER HIRE-PURCHASE AGREEMENTS

	Authority	Date of Purchase	Amount Purchased \$ cts.	Amount Repaid \$ cts.	Date of Re-payment	Amount Owing by Railway \$ cts.	Shown in Public Accounts
<i>Canadian National Railway System—</i>							
Purchase of railway equipment by the Dominion Government which in turn is sold to the Railway under a Hire-purchase agreement—	Chapter 34, 1935, and the Supplementary Estimates of 1936-37	1935-36 1936-37	3,894,489 20 2,838,760 81				
Interest free for first two years, thereafter at 3% per annum.....	Chapter 203, R.S. 1927.....						
Interest at 2½% per annum.....	Chapter 3, 1940.....	1939-40	6,188,833 92	3,620,211 49	1938 to 45	3,103,038 52	(a) Schedule "C".
Interest at 3½% per annum.....	Chapter 11, 1941.....	1940-41	8,690,690 86				
Interest at 2½% per annum.....	Chapter 21, 1942.....	1941-42	1,027,425 52	3,967,873 28	1942 to 45	10,911,651 50	(a) Schedule "C".
Interest at 2½% per annum.....	Chapter 32, 1943.....	1942-43	16,416,838 42				
Interest at 2½% per annum.....	Chapter 32, 1943.....	1943-44	3,295,250 46	2,765,268 58	1944 to 45	17,974,245 82	(a) Schedule "C".
Interest at 2½% per annum.....	Chapter 16, 1944.....	1944-45	17,366,502 60	1,561,666 68	1945	21,863,333 49	(a) Schedule "C".
Interest at 2½% per annum.....	Chapter 16, 1944.....	1944-45	6,058,497 57			13,030,925 03	(a) Schedule "C".
Interest at 2½% per annum.....	Chapter 16, 1944.....	1944-45	1,675,000 00			1,675,000 00	(a) Schedule "C".
			80,473,214 39	11,915,020 03		68,558,194 36	
<i>Canadian Pacific Railway Company—</i>							
Purchase of railway equipment by the Dominion Government which in turn is sold to the Railway under a Hire-purchase agreement—	Chapter 34, 1935, and the Supplementary Estimates of 1936-37	1935-36 1936-37 1937-38	3,359,211 64 2,281,288 36 89,500 00				
Interest free for first two years, thereafter at 3% per annum.....	Chapter 206, R.S. 1927.....			5,730,000 00	1938 to 43		
Interest at 3½% per annum.....	Chapter 3, 1940.....	1939-40 1940-41	2,903,907 51 7,047,582 13	9,951,489 64	1942 to 43		
			15,681,489 64	15,681,489 64			
Grand Totals.....			96,154,704 03	27,596,509 67		68,558,194 36	

(a) These amounts appear in the Balance Sheet of the Public Accounts of Canada under Assets—Loans and Advances—Canadian National Railway Company.

Canadian Pacific Railway Company—

Temporary Loan.....	P.C. 1150 May 23, 1882 Chapter 57, 1885.....	1881-82	500,000 00	1881-82	500,000 00	1881-82
Temporary Loans.....	The Unemployment Relief Act of 1931 and the Unemployment and Farm Relief Continuance Act of 1932.....	1885-86	5,000,000 00	1885-86	5,000,000 00	1885-86
Loan to keep workmen employed November 17, 1931 to December 31, 1931—Repayable on demand without interest when Company resumes dividends at more than 5% per annum.	1932-33	1,447,222 71	1,447,222 71	(d) Schedule "L".		
Loan to keep workmen employed November 23, 1932 to December 20, 1932 and January 9, 1933 to January 17, 1933—Repayable on demand without interest before any dividends are declared or paid on the Company's common stock.	1933-34	1,000,000 00	1,000,000 00	1943-44		
Loan to enable the Company to defray expenditure necessitated by the employment of unemployed men during the summer of 1936—Repayable in equal instalments over a period of five years with interest at 2½% per annum.	1936-37	554,700 00		1937-38	110,940 00	1937-38
				1938-39	110,940 00	1938-39
				1939-40	110,940 00	1939-40
				1940-41	110,940 00	1940-41
				1941-42	110,940 00	1941-42
Grand Totals.....		8,501,922 71	7,054,700 00	.....	1,447,222 71	
		1,306,453,545 85	734,421,917 47	.....	572,031,028 38	

(a) This amount appears in the Public Accounts of Canada in Schedule "C" to the Balance Sheet, as follows:—

Advances, Refunding Act, 1938.....	109,038,247 33
Advances, Refunding Act, 1944.....	56,084,000 00
Advances, Redemption of Grand Trunk Railway 4% Perpetual Consolidated Debenture Stock.....	108,022,206 41
Advances, Financing and Guarantee Act, 1941. Purchase of securities.....	8,609,921 26
Advances, Financing and Guarantee Act, 1942. Purchase of securities.....	18,267,894 88
Advances, War Appropriation (United Kingdom Financing) Act, 1942—Purchase of Securities.....	256,055,076 08
Advances for Working Capital, War Appropriation Act, 1941.....	13,906,999 71
	\$ 570,584,405 67

(b) These amounts appear in the Balance Sheet of the Public Accounts of Canada under Assets—Loans and Advances—Canadian National Railways.

(c) These amounts include deficits of the Canadian National Railways for the calendar years 1932 to 1935 amounting to \$201,515,846.22 which were carried as loans until the close of each fiscal year and were then charged to expenditure, as shown in Appendix "D" under Canadian National Railways, Deficits and Operating Expenditures.

(d) This amount appears in Net Debt—Miscellaneous Non-Active Accounts.

APPENDIX I

STOCK PURCHASED

	Authority	Date of Purchase	Amount Purchased	Value as at March 31, 1945
Canadian National Railway System including Predecessor Companies—				
Canadian Northern Railway—				
Purchase of Capital Stock.....	Chapter 24, 1917....	1918 to 1920	\$ 10,000,000 00	cts. 18,000,000 00

(a) This amount represents the initial stated value of 1,000,000 no par value shares of the capital stock of the Canadian National Railway Company which were received in exchange for 180,000 shares of the capital stock of the Canadian Northern Railway Company having a par value of \$18,000,000 as provided for by the Canadian National Railways Capital Revision Act of 1927. The \$18,000,000 appears in Schedule "L"—Miscellaneous Non-Active Accounts—Canadian National Railway Stock.

APPENDIX J

LOANS GUARANTEED AS TO PRINCIPAL AND INTEREST BY DOMINION GOVERNMENT

	Authority	Date of Issue	Amount Guaranteed \$ cts.	Date Due	Amount Discharged \$ cts.	Date Discharged	Amount Undischarged in hands of Public \$ cts.
<i>Canadian National Railway System including Predecessor Companies—</i>							
Quebec Bridge and Railway Company 3% 50 year bonds.....	Chapter 54, 1903....	1903	6,678,200 00	1953	6,678,200 00	1908	
Canadian Northern Railway Company 3% First Mortgage Debenture Stock, £1,923,287.	Chapter 7, 1903.....	1903	9,359,996 72	1953	(a) 8,190,536 72	1942-45	1,169,460 00
Grand Trunk Pacific Railway Company 3% First Mortgage Bonds, £14,400,000 at \$4.86.	Chapters 71 and 122, 1903; Chapters 24 and 80, 1904; Chap- ter 98, 1905, and Grand Trunk Paci- fic Bond Purchase Act, 1913.	1905 to 1913	68,040,000 00	1962	(a) 33,048,000 00 (a) 8,526,870 00	1912 to 1915 1943	26,465,130 00
Canadian Northern Railway Company 3½% First Mortgage Debenture Stock £1,622,586-19-9.	Chapter 57, 1899; Chapter 97, 1903; Chapter 71, 1907; Chapters 11 and 92, 1908; Chapter 5, 1909 and Chap- ter 37, 1906. R.S.	1908	7,896,590 00	1958	(b) 53 39 (a) 2,255,210 46	..... 1942 to 45	5,641,326 15
Canadian Northern Alberta Railway Company, 3½% First Mortgage Debenture Stock, £647,260-5-6.	Chapter 6, 1910 and R.S.	1910	3,150,000 00	1960	(b) 1 34 (a) 2,598,493 39	..... 1942 to 45	551,505 27
Canadian Northern Ontario Railway Company, 3½%, First Mortgage Debenture Stock, £7,350,000.	Chapter 6, 1911 and Chapter 37, 1906, R.S.	1911	35,770,000 00	1961	(c) 1,540,003 13 (a) 30,586,012 07	1915 1942 to 45	3,643,984 80
Canadian Northern Alberta Railway Company, 3½% First Mortgage Debenture Stock, £733,561-12-10.	Chapter 7, 1912 and Chapter 37, 1906, R.S.	1912	3,569,999 98	1962	(d) 3,569,996 86 (b) 3 12	1916	
Canadian Northern Railway Company 4% Debenture Stock... Grand Trunk Pacific Railway Company 4% Sterling Bonds, £3,280,000 at \$4.86.	Chapter 20, 1914.... Chapter 34, 1914....	1914 1914	44,866,666 66 15,940,800 00	1934 1962	(e) 44,866,666 66 (f) 7,499,952 00 (a) 441,774 00	Various 1918 to 1919 1943	7,999,074 00
Canadian Northern Railway Company 5% Secured Notes....	Chapter 11, 1918....	1918	9,733,333 33	1921	9,733,333 33	1921	
Canadian Northern Railway Company 5% Secured Notes....	Chapter 11, 1918....	1918	8,030,000 00	1921	8,030,000 00	1921	
Canadian Northern Railway Company 5% Notes, £1,049,800	Chapter 11, 1918....	1919	5,109,026 66	1922	5,109,026 66	1922	
Canadian Northern Railway Company 5½% Gold Notes....	Chapter 11, 1918....	1919	6,000,000 00	1922	6,000,000 00	1922	
Canadian Northern Railway Company 5½% Gold Notes....	Chapter 11, 1918....	1919	6,000,000 00	1924	6,000,000 00	1924	
Canadian Northern Railway Company 7% Sinking Fund Gold Debenture Bonds.	Chapter 11, 1918....	1920	25,000,000 00	1940	25,000,000 00	1921 to 1935	
Grand Trunk Railway Company 7% Sinking Fund Gold Debenture Bonds.	Chapter 73, 1920....	1920	25,000,000 00	1940	25,000,000 00	1921 to 1935	
Canadian Northern Railway Company 6½% Sinking Fund Gold Debenture Bonds.	Chapter 11, 1918 and Chapter 199, 1921..	1921	25,000,000 00	1946	(a) 1,103,000 00 145,000 00	1931 to 1940 1942 to 45	23,752,000 00

Grand Trunk Railway Company 6% Sinking Fund Gold Debtenture Bonds.	Chapter 54, 1921....
Canadian Northern Railway Company 5% Gold Notes.....	Chapter 11, 1918....
Canadian National Railway Company 5% Serial Bonds— Equipment issue.	Chapter 13, 1919 and Chapter 37, 1923.
Canadian National Railway Company 5% Bonds.....	Chapters 1, 2 and 73, 1923.
Canadian National Railway Company 4% Notes.....	Chapters 1, 2 and 75, 1924.
Canadian National Railway Company 4½% Bonds.....	Chapters 1, 2 and 75, 1924.
Canadian National Railway Company 4½% Bonds.....	Chapters 14 to 32 and 70, 1924.
Canadian Northern Railway Company 4½% Bonds.....	Chapter 11, 1918....
Canadian National Railway Company 2% Debenture Stock. \$7,176,801.	Chapter 7, 1927....
Canadian National Railway Company, 4½% Gold Bonds.....	Chapters 14 to 22, 24 to 32 and 70, 1924; Chapters 5, 7 and 28, 1925; Chap- ters 3, 12 to 27, 45 and 76, 1926-27.
Canadian National Railway Company 4½% Gold Bonds.....	Chapters 30 and 70, 1924; Chapter 28, 1925; Chapters 12, 13, 15 to 26 and 45, 1926-27; Chapters 51 and 54, 1928.
Canadian National Railway Company 4½% Temporary Bond.	Chapter 11, 1923....
Canadian National Railway Company 5% Gold Bonds.....	Chapter 76, 1926-27; Chapters 11 and 54, 1928; Chapters 3 and 64, 1929.
Canadian National Railway Company 5% Gold Bonds.....	Chapter 70, 1924; Chapter 28, 1925; Chapters 12 to 26, 1926-27; Chapter 51, 1928; Chapters 3, 12 to 16, 18 to 30, 32 to 36, 48, 64 and 73, 1929.
Canadian National Railway Company 5% Gold Bonds.....	Chapter 11, 1929....
Canadian National Railway Company 4½% Gold Bonds.....	Chapter 70, 1924; Chapter 28, 1925; Chapter 51, 1928; Chapters 3, 12, 17, 18 to 22, 24 to 30, 32 to 36, 48, 64 and 73, 1929; Chapters 2, 7, and 46, 1930

APPENDIX J—Concluded
LOANS GUARANTEED AS TO PRINCIPAL AND INTEREST BY DOMINION GOVERNMENT—Concluded

	Authority	Date of Issue	Amount Guaranteed \$ cts.	Date Due	Amount Discharged \$ cts.	Date Discharged	Amount Undischarged in hands of Public \$ cts.
<i>Canadian National Railway System, etc.—Contc.</i>							
Canadian National Railway Company 4½% Bonds.....	Chapter 70, 1924; Chapter 28, 1925; Chapters 12, and 15 to 26, 1926-27; Chapter 51, 1928; Chapters 12, 17 to 22, 24 to 30, 32 to 36, 48 and 73, 1929; Chapters 2 and 46, 1930.	1931	70,000,000 00	1936	(a) 2,632,000 00	1943	67,368 000 00
Canadian National Railway Company 4½% Bonds.....	Chapters 1 and 23, 1931.	1931	50,000,000 00	1951	(a) 1,978,000 00	1943	48,022,000 00
Canadian National Railway Company 3% Bonds.....	Chapter 28, 1934....	1934	20,500,000 00	1950	.....	.....	20,500,000 00
Canadian National Railway Company 2% Temporary Bonds.	Chapter 28, 1934....	1935	4,751,000 00	1935	4,751,000 00	1935	
Canadian National Railway Company 2% Temporary Bonds.	Chapter 28, 1934....	1935	5,418,000 00	1936	5,418,000 00	1936	
Canadian National Railway Company 2% Temporary Bonds.	Chapter 28, 1934....	1935	6,831,000 00	On demand	6,831,000 00	1935	
Canadian National Railway Company 2% Bonds.....	Chapter 28, 1934; Chapter 3, 1935, 1934; Chapter 28, 1934; Chapter 3, 1935.	1935	13,400,000 00	1938	13,400,000 00	1938	
Canadian National Railway Company 3% Bonds.....	Chapter 3, 1935....	1935	35,000,000 00	1944	35,000,000 00	1944	
Canadian National Railway Company 2% Bonds.....	Chapter 3, 1935....	1936	55,000,000 00	1943	55,000,000 00	1943	
Canadian National Railway Company 3% Bonds.....	Chapter 3, 1935....	1936	25,000,000 00	1953	25,000,000 00	1937	25,000,000 00
Canadian National Railway Company 2% Temporary Bonds.	Chapter 3, 1935....	1936	2,043,725 00	On demand	2,043,725 00	.....
Canadian National Railway Company 2½% Bonds.....	Chapter 3, 1935....	1937	15,500,000 00	1944	15,500,000 00	1944	20,000,000 00
Canadian National Railway Company 3% Bonds.....	Chapter 3, 1935....	1937	20,000,000 00	1952	.....	.....	30,000,000 00
Canadian National Railway Company 3% Bonds.....	Chapter 3, 1937; Chapter 6, 1937; Chapter 3, 1935; Chapter 6, 1937.	1938	20,000,000 00	1942	20,000,000 00	1942	
Canadian National Railway Company 2½% Bonds.....	Chapter 6, 1937; Chapter 26, 1936; Chapters 6 and 43, 1937; Chapters 22 and 43, 1938.	1939	15,000,000 00	1946	.....	.....	15,000,000 00
Canadian National Railway Company 3% Bonds.....	Chapter 26, 1936; Chapters 6 and 43, 1937; Chapters 22 and 43, 1938.	1939	35,000,000 00	1959	.....	.....	35,000,000 00
Canadian Pacific Railway Company—							
Canadian Pacific Railway 3½% Land Grant Bonds.....	Chapter 32, 1888....	1888	15,000,000 00	1938	15,000,000 00	1906	
Canadian Pacific Railway 5 year Notes.....	Chapter 18, 1933....	1933	60,000,000 00	1938	60,000,000 00	1934 to 1936	
Grand Totals.....			1,339,515,436 55		75,000,000 00		567,810,980 22
			1,264,515,436 55		696,704,456 33		567,810,980 22

(a, c, d, e, f) Guaranteed securities amounting to \$38,157,951.99 as listed hereunder were acquired by the Dominion and were not outstanding in the hands of the public on December 31, 1936. Under authority of the Canadian National Railways Capital Revision Act of 1937 they were transferred to the Canadian National Railway Securities Trust.

(a) \$33,048,000.00
(c) 1,540,003.13
(d) 3,569,996.86
(e) 12,500,000.00
(f) 7,499,952.00

(b) These amounts totalling \$57.85 represent fractional gains made in the exchange of Debenture Stock.

(g) These securities were purchased from the Government of the United Kingdom under the provisions of The War Appropriation (United Kingdom Financing) Act, 1942 and from certain other holders under the provisions of the Canadian National Railways Financing and Guarantee Acts, 1940, 1941 and 1942, and are held as collateral for loans made to the Canadian National Railways under this legislation.

APPENDIX K

LOANS GUARANTEED AS TO INTEREST ONLY BY DOMINION GOVERNMENT

	Authority	Date of Guarantee	Amount of Loan (a)	Due Date	Amount Discharged	Date Discharged	Amount (a) Undischarged
			\$ cts.		\$ cts.		\$ cts.
<i>Canadian National Railway System including Predecessor Companies—</i>							
Grand Trunk 4% Perpetual Stock, £12,500,000.....	Chapter 13, 1919....	1919	60,833,333 33	Perpetual	(b) 60,833,333 33	1942 to 43	1,502,719 60
Grand Trunk 5% Perpetual Debenture Stock, £4,270,375.....	Chapter 13, 1919....	1919	20,782,491 67	Perpetual	(b) 19,279,772 07	1942 to 45	6,100,887 40
Grand Trunk 4% Perpetual Debenture Stock, £24,624,455....	Chapter 13, 1919....	1919	119,839,014 33	u	(b) 113,738,126 93	1941 to 45	864,855 33
Great Western 5% Perpetual Debenture Stock, £2,723,080....	Chapter 13, 1919....	1919	13,252,322 67	Perpetual	(b) 12,387,467 34	1942 to 45	27,457 73
Northern Railway of Canada 4% Perpetual Debenture Stock, £308,215.	Chapter 13, 1919....	1919	1,499,979 67	Perpetual	(b) 1,472,521 94	1942 to 45	8,495,920 06
Grand Totals.....	.....	.....	216,207,141 67	.....	207,711,221 61	.....	8,495,920 06

(a) Pounds sterling converted into Canadian dollars at rate of \$4.86½ to the pound.

(b) These securities were purchased from the Government of the United Kingdom under the provisions of The War Appropriation (United Kingdom Financing) Act, 1942, and from certain other holders under the provisions of the Canadian National Railways Financing and Guarantee Acts, 1940, 1941 and 1942, and are held as collateral for loans made to the Canadian National Railways under this legislation.

APPENDIX L
SUNDRY ASSISTANCE

	Authority	Date	Payments		Less—Receipts and Transfers		Net Amount of Assistance		Shown in Public Accounts
			\$	cts.	\$	cts.	\$	cts.	
<i>Canadian National Railway System including Predecessor Companies and Canadian Government Railways—</i>									
Grand Trunk Railway—Debenture Account.....	Chapter 29, 1849.....	Prior to Confederation.	15,142,633	34			15,142,633	34	Consolidated Deficit Account.
Grand Trunk Railway—Interest Account.....	B.N.A. Act.....	Prior to Confederation.	10,457,458	01			10,457,458	01	"
Grand Trunk Railway—Special Interest Account.....	B.N.A. Act.....	Prior to Confederation.	7,302	18			7,302	18	"
Grand Trunk Preference Stock.....	Chapter 174, 1885.....	Prior to Confederation.	121,739	65			121,739	65	(a) Schedule "T".
Great Western Railway Company—Debenture and Interest Accounts.		1868-69	1,152,568	45			1,152,568	45	Consolidated Deficit Account.
Northern Railway—Debenture Account.....	Chapter 23, 1875.....	1876-77	1,825,000	01			1,825,000	01	"
Northern Railway—Interest Account.....	Chapter 23, 1875.....	1876-77	1,433,760	23			1,433,760	23	"
Kent Northern Railway—Rails, Loan Account.....	Chapter 3, 1888.....	1908-09	58,334	27			58,334	27	"
Salisbury and Albert Railway—Rails and Loan Accounts.....	Chapter 3, 1888.....	1908-09	29,391	01			29,391	01	"
Intercolonial Railway—Open Account.....	Votes and Proceedings No. 80, May 14, 1909.	1909-10	153,731	04			153,731	04	"
Canadian Government Railways—Quebec Bridge Expenditures.....	Appropriation Acts..... " " " "	1908-09 1909-10 1920-21	67,588 111,788 24,555	05 02 50			203,931	57	"
Grand Trunk Pacific Railway—Implementing G.T.P. Bonds.....	Chapter 24, 1904..... Chapter 38, 1912.	1911-12	4,994,416	66			4,994,416	66	"
Intercolonial Railway—Improvements and betterments.....	Appropriation Acts..... " " " "	1915-16 1916-17	1,515,895 1,070,334	57 64			2,586,230	21	"
Lake Manitoba Railway and Canal Company and the Winnipeg Great Northern Railway Company—Special Account, Interest.	P.C. 121, Jan. 24, 1925.	1924-25	203,009	93			203,009	93	"
Qu'Appelle, Long Lake and Saskatchewan Railway—Special Account, Interest.	O.C. March 11, 1918..	1919-20	286,517	75			286,517	75	"
Canadian Government Railways—Employees Compensation.....	Chapter 30, 1927, R.S.	1921 to 1930	2,187,452	59			2,187,452	59	"
Canadian Government Railways—Supplement to Pension Allowance.....	Appropriation Acts..... " " " "	1921-22 1922-23 1923-24 1924-25 1925-26	36,145 48,699 47,386 45,832 43,505	78 09 79 61 80					

Canadian Government Railways Working Capital.....	"	1926-27	41,054 28			
	"	1927-28	38,398 47			
	"	1928-29	36,860 15			
	"	1929-30	33,956 73			
	"	1930-31	32,081 46			
Canadian Pacific Railway Company and Other Companies now comprised in that System—	"	1931-32	29,769 21			
	"	1932-33	28,745 41			
	"	1933-34	27,437 38			
	"	1934-35	26,500 00			
	"	1935-36	27,241 29			
	"	1936-37	25,206 59			
	"	1937-38	23,913 62			
	"	1938-39	23,376 40			
	"	1939-40	22,799 55			
	"	1940-41	22,463 40			
	"	1941-42	20,774 57			
	"	1942-43	20,717 65			
	"	1943-44	20,692 73			
	"	1944-45	19,726 37			
	Chapter 171, 1927.....	1920	(b) 26,128,718 33	(c) 2,000,000 00	742,785 33	"
	Chapter 171, 1927.....	1920-21	337,876 64	6,717,673 37		
		1921-22	.....	2,000,000 00		
		1922-23	.....	(d) 146,577 82	16,771,980 54	(e) Schedule "C".
	Chapter 22, 1937.....	1937-38	1,169,636 76		58,358,242 77	
Windor and Annapolis Railway—Open Accounts.....	B.N.A. Act, Section 108	1867 to 1882	1,073,586 67		1,073,586 67	Consolidated Deficit Account.
	Chapter 11, 1891.....	1891-92	970,000 00		970,000 00	"
	O.C. March 11, 1918..	1919-20	315,781 71		315,781 71	"
	O.C. June 6, 1912.....	1919-20	23,674 43		23,674 43	"
					2,383,042 81	
Grand Total.....					60,741,285 58	

(a) Appears in Net Debt.—Miscellaneous Non-Active Accounts.

(b) Amount of Railway Stores and Open Accounts turned over to Canadian National Railways December 31, 1920.

(c) Includes \$96.42 charged to Consolidated Deficit Account.

(d) This amount was charged to Consolidated Deficit Account and is shown in Appendix "D" Under Canadian Government Railways—Deficits and Operating Expenditures.

(e) This amount appears in the Balance Sheet of the Public Accounts of Canada under Assets—Loans and Advances to Railway and Steamship Companies.

APPENDIX M

CALCULATION OF ACCRUED INTEREST ON LOANS

NOTE.—This appendix shows a calculation of interest that would have been due on loans made to the Canadian National Railway System and Predecessor Companies for capital expenditures and deficits, had such interest been accrued on the books of the Dominion. The interest however was never taken into the accounts of the Dominion, but interest amounting to \$530,832,597.67 was shown on the books of the Railway. Total amount of interest calculated up to December 31, 1936 was \$574,781,637.01. Any claim the Dominion may have for such interest was transferred to the Canadian National Railway Securities Trust as provided for by the Canadian National Railways Capital Revision Act of 1937.

	Authority	Amount of Loan (a)		Interest of Dec. 31, 1936		Totals	
		\$	cts.	\$	cts.	\$	cts.
<i>Canadian National Railway System including Predecessor Companies—</i>							
<i>Canadian Northern Railway—</i>							
Loan Account, 1914.....	Chapter 4, 1915.....	10,000,000 00		9,085,616 44			
Loan Account, 1916.....	Chapter 29, 1916.....	15,000,000 00		18,467,753 41			
Ontario Interest Account.....	Chapter 6, 1911.....	2,396,099 68		1,295,633 33			
Interest Account.....	Chapter 20, 1914.....	5,294,000 02		3,458,940 05			
Loan Account, 1917.....	Chapter 24, 1917.....	25,000,000 00		28,571,122 58			
Loan on Account of Interest and Equipment.....	Appropriation Act 1, 1918.....	25,000,000 00		27,472,644 02			
Loan under War Measures Act.....	War Measures Act, 1918.....	1,887,821 16		2,826,644 90			
Purchase of Railway Equipment.....	Chapter 38, 1918.....	56,926,000 82		57,739,390 59			
Loan under Authority, Vote 108.....	Appropriation Act 4, 1919.....	35,000,000 00		36,374,271 70			
Loan under Authority, Vote 127.....	Appropriation Act 4, 1920.....	48,611,077 00		47,671,090 94			
Loan under Authority, Vote 126.....	Appropriation Act 2, 1921.....	44,419,806 42		40,425,692 26			
Loan under Authority, Vote 136.....	Appropriation Act 1, 1922.....	42,800,000 00		36,271,156 77			
Temporary Loan.....				42,940 66			
Grand Trunk Railway—							309,702,897 65
<i>Grand Trunk Pacific Loan—Guaranteed by Grand Trunk Railway—</i>							
Temporary Loan.....	Chapter 23, 1913.....	15,000,000 00		7,800,000 00			
Loan under Authority, Vote 478.....	Appropriation Act 4, 1920.....	25,000,000 00		955,888 95			
Loan under Authority, Vote 126.....	Appropriation Act 2, 1921.....	55,293,435 18		24,308,679 03			
Loan under Authority, Vote 137.....	Appropriation Act 1, 1922.....	23,288,747 15		50,799,191 36			
Grand Trunk Pacific Railway—				19,387,043 61			
Three per cent Mortgage Bonds.....	Chapter 24, 1913.....	33,048,000 00		15,089,279 43			
Loan Account, 1914.....	Chapter 4, 1915.....	6,000,000 00		7,620,000 00			
Interest Account.....	Appropriation Act 2, 1916.....	7,081,783 45		8,498,922 85			
Loan Account.....	Appropriation Act, 4 1917.....	5,038,053 72		5,743,441 98			
Loan Account.....	Appropriation Act, 1918.....	7,471,399 93		8,147,417 85			
Interest Account—Guaranteed by Dominion of Canada.....	Acts of 1905 and 1914.....	8,704,662 65		8,258,141 83			
Receiver Account.....	O.C. Mar. 26, 1919, P.C. 635.....	45,764,162 35		42,973,242 98			
Branch Lines Coupons—Guaranteed by Alberta and Saskatchewan.....		2,898,536 98		2,631,518 39			
Loans transferred against Grand Trunk Railway.....				8,364,657 53			
Canadian National Railway—							107,326,622 84
<i>Canadian National Railway—</i>							
Loan Account.....	Appropriation Act, 1923.....	24,550,000 00		19,684,795 70			
Loan Account.....	Appropriation Act, 1924.....	10,000,000 00		6,294,060 71			
Loan Account.....	Appropriation Act, 1925.....	10,000,000 00		5,417,397 27			
Loan Account.....	Appropriation Act, 1926.....	10,000,000 00		5,213,219 18			
Loan Account.....	Appropriation Act, 1929.....	2,932,652 91		989,669 89			
Loan Account.....	Chapters 22 and 23, 1931.....	41,121,216 41		10,441,610 95			
Loan Account.....	Chapter 25, 1932.....	8,077,338 33		3,259,752 84			
Loan Account.....	Chapter 34, 1933.....	8,228,101 10		1,429,726 69			
Loan Account.....	Chapter 28, 1934.....	10,747,973 98		1,207,278 06			
Loan Account.....	Chapter 17, 1935.....	7,293,065 84		442,115 61			
Loan Account.....	Chapter 27, 1936.....	7,011,230 75		121,686 67			
Grand Total.....							54,501,313 57
							574,781,637 01



1944-45

**Report of the Auditor General to the
House of Commons with respect to
accounts examined and audited in
accordance with the provisions of the
Consolidated Revenue and Audit Act,
1931, and other legislative enactments**

AUDITOR GENERAL'S REPORT

1. The accounts for the fiscal year ended March 31, 1945, have been audited in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931. The audits, as in previous years, were made by means of comprehensive tests. Audit certificates, which appear in the Public Accounts, were given subject to the reservations and observations set out in this report to the House of Commons.

2. Financial provisions in several statutes which regulate expenditures were varied during the fiscal year by means of orders in council made under the authority of the War Measures Act:—

The Civil Service Act, c. 22, R.S., as amended by c. 40, Statutes 1932, exempts from the provisions of the Act the position of postmaster when the revenue of the office does not exceed \$3,000 per annum. Order in Council P.C. 161/8202 of October 25, 1944, extends the exemption to offices "where the annual revenue of the post office, less 16½ per cent, does not exceed \$3,000 per annum". The Order in Council is to have effect "until such time as the collection of one cent additional War Tax is discontinued, or until such time as the payment of commission to Revenue Postmasters for the collection of this extra revenue shall have been authorized."

The Judges Act, c. 105, R.S., provides that, when a judge is in travel status, his living allowance be \$10 in cities and \$6 elsewhere. Section 38 directs that no remuneration, in addition to judicial salary, be paid "for any duty or service, whether judicial or executive", which a judge may perform for the Government of Canada. Order in Council P.C. 50/8550 of November 8, 1944, vests in the Treasury Board a power to fix "remuneration, moving or transportation expenses and living allowance" to any judge appointed to act as "commissioner or arbitrator on any commission of inquiry or arbitration relating to or arising out of the prosecution of the present war."

The Militia Pension Act, c. 133, R.S., requires an adjustment of pension awards whenever a recipient is employed in the public service. The purpose is to avoid the total of salary or wages, plus pension payments, exceeding the pay and allowances of the individual when granted pension. A number of pensioners have been in the employ of the Inspection Board of the United Kingdom and Canada. They continued to draw pension without adjustments being made. Order in Council P.C. 120/8058 of October 18, 1944, directs that "recovery of overpayments of... militia pension, which have been made prior to November 1, 1944, . . . to pensioners under the Militia Pension Act who have been employed by the Inspection Board of the United Kingdom and Canada, be waived."

The National Housing Act, c. 46, Statutes 1944, provides a scheme for the financing of house construction by owners. Section 4 empowers the Government of Canada to enter into agreements with lending institutions, and to participate up to 25 per cent of the loan. The same section permits an undertaking to be given to the end that if losses are sustained, the Government will assume the loss up to 15 per cent of the aggregate amount of the share of the lending institution in all joint loans within the class. Order in Council P.C. 392 of January 18, 1945, provides that the pro-rata loss of the Government be not taken into calculation in computing the amount payable to the lending institution under the guarantee. A like change was made by the same order in council to section 8 (2) (k), which relates to losses arising out of loans for the construction of houses to be rented.

The Old Age Pensions Act, c. 156, R.S., as amended, regulates awards by the sum of private income of the applicant or recipient. Order in Council P.C. 3377 of May 29, 1944, increases by \$60 annually the amount of private income which a pensioner may receive without diminishing an award. In certain circumstances a consequence is that it permits couples to receive up to \$120 a year additional income before an award becomes subject to revision.

The Pension Act, c. 157, R.S., as amended, permits \$180 per annum to be paid to a dependent parent of a deceased soldier when a widow or orphaned children also receive a pension. Order in Council P.C. 117/3088 of April 27, 1944, increases the amount to \$360.

The Veterans' Land Act, c. 33, Statutes 1942, contemplates sales agreements with veterans involving not more than \$3,600 for land, etc., and not more than \$1,200 for livestock and farm equipment. By Order in Council P.C. 7990 of October 14, 1943, the maximum for land, etc., was increased to \$4,800. On April 13, 1945, a further Order in Council (P.C. 2020) directs that the \$6,000 combined maximum be continued, but that the value of land, improvements and building materials may represent all or any part of the \$6,000. Thus the value of the livestock and farm equipment which may be sold is the difference between the cost of the land, etc., and \$6,000, but the cost of the livestock and farm equipment may not exceed \$1,200 in any event.

The War Service Grants Act—Section 7 of c. 51, Statutes 1944-45, is varied by Order in Council P.C. 9440 of December 19, 1944. The section now reads:—

7. Payment of war service gratuity to members of the forces shall be made in monthly instalments, payable in arrear, not exceeding the amount of pay and allowances, *including dependents'*

allowance, paid to, or in respect of such member of the forces for the thirty days immediately preceding his discharge unless, solely in consequence of his posting to a special discharge unit or establishment prior to discharge, a lower rate of pay and allowances was in issue to a member at the date of discharge, in which case no instalment shall exceed the pay and allowances, including dependents' allowance, in issue to such member for the thirty days immediately preceding his posting from the unit, establishment or ship where he last served in his normal capacity or trade, and including also, in the case of a member of the naval forces, lodging and provision allowance, and, in the case of a member of the military or air forces, subsistence allowance at the standard rates payable in Canada, notwithstanding that, at the date of his discharge, he was not receiving such allowance.

The words in italics are the changes made by the Order in Council. Order in Council P.C. 792 of February 6, 1945, extends the benefits of the Act to personnel subject to the National Resources Mobilization Act, 1940, who are despatched to operational theatres abroad. Order in Council P.C. 55/1111 of February 21, 1945, brings the Canadian Women's Army Corps within the scope of the Act.

The War Veterans' Allowance Act, c. 48, Statutes 1930, as amended, provides a scheme of annual allowances up to \$240, if the veteran is a bachelor or a widower, and up to \$480, if a married man or a widower with children. In December, 1941, monthly supplements of \$5 and \$10 were authorized. Order in Council P.C. 2/602 of January 31, 1944, increases the supplements to \$10.41 and \$20.83, respectively. P.C. 161/7746 of October 4, 1944, exempts as income, in determining the amount of allowance payable, any war service gratuity payable in respect of a deceased member of the Forces, and P.C. 162/7746 of the same date extends the benefits of the Act to veterans of the North West Rebellion and to persons who have served in a war theatre or are pensioners of the present war.

3. Various departments, statutory bodies and Crown corporations made the equivalent of tax payments to municipalities during the fiscal year. In the majority of cases these were in the form of ex gratia contributions, those concerned relying on section 125 of the British North America Act:—

125. No lands or property belonging to Canada or any province shall be liable to taxation.

to establish immunity from municipal levies. It was noted that an opinion of the Deputy Minister of Justice was sought by the Department of Public Works as to the liability of the Crown for taxes levied on the tenant of Crown property at Peterborough. He advised that as "there is no covenant by the Crown to pay such taxes, I am of opinion that the Crown is under no liability to pay them." In some instances agreements exist whereby the Crown undertakes to make annual payments over a period of years. In the list which follows, payments for such services as water or garbage removal or for special services (payment of \$30,000 to Brockville for a sewage extension in connection with the Army camp and \$126,920.55 for the chloramination of the Greater Vancouver water supply are examples) are not included, nor are cases where the Government occupies property under lease and has agreed to pay taxes:—

City of Ottawa.—\$100,000 was paid to the City under the authority of c. 11, Statutes 1944-45.

City of Halifax.—In addition to the usual charge for water, there is a levy, calculated by assessed valuations, for "fire protection" or "pipe rate" expense. Lump sum payments are made with respect to this levy: Customs House \$500, Post Office Building \$1,500, Camp Hill Hospital \$400, Rockhead Hospital \$240 and National Defence Departments' properties \$14,000.

Town of Sackville.—The Canadian Broadcasting Corporation, on November 2, 1944, advised the Town that it would make an annual grant "covering municipal services rendered, as, for example, police and fire protection", in respect of staff houses, at the rate of \$60 per dwelling.

City of Quebec.—Snow removal charges of \$252.72 were paid with respect to streets facing three Post Office buildings. The National Battlefields Commission paid \$874.08 to the City for snow removal. Of this amount, \$450 was with respect to work on l'Avenue des Braves; the balance relates to assessments for snow removal services levied against the Commission on a lineal foot frontage basis for properties adjoining city streets.

City of Three Rivers.—By Order in Council P.C. 2152 of March 18, 1943, authority is given the Minister of Public Works to pay the City \$1,325.94 annually until December 31, 1947, for snow removal, street flushing, street cleaning, etc., of walks and roadways adjacent to the Dominion Public Building.

City of Westmount.—War Assets Corporation paid \$3,000 in lieu of 1945 municipal taxes.

City of Peterborough.—The Crown has rented Crown properties on Louis and Charlotte Streets, deriving \$2,940 by way of rent from the various tenants. For a considerable period, 12 per cent of the rentals was paid to the City. In the year 1944-45 the payment was \$352.40. Notice was given to the City in November, 1944, that the Department of Public Works did not intend to make further payments.

Town of Port Hope.—In 1944 the Crown appropriated all shares of Eldorado Mining and Refining Limited. The property of the Company in Port Hope is registered in the corporate name and municipal taxes of \$1,326.52 were paid.

Town of Leaside.—Aero Meters Limited, a Crown corporation, made a contribution of \$2,038.32 in lieu of 1944 municipal taxes. Another Crown corporation, Research Enterprises Limited, contributed \$101,236.31. Of this, \$52,350 is related to the year 1944 and \$48,886.31 to 1945.

Township of Toronto.—This municipality has made an interim claim on Crown corporation, Victory Aircraft Limited, for \$36,596.17. The Company paid \$30,000, which is subject to adjustment. The arrangement calls for payment of the amount necessary to maintain in 1944 the liquid surplus position of the

municipality at that of the 1942 level. The actual amount will be determined following the audit of the Township's accounts. A payment of \$5,000 was also made to the Malton Public School Board. This was made subject to adjustment after operating costs of the Board are established.

Township of Sarnia.—\$5,000 was paid in lieu of 1944 municipal taxes by Polymer Corporation Limited.

City of Hamilton.—The Department of Public Works paid \$536.29 for street watering and area rental charges in connection with the principal Government building in the City.

City of Guelph.—\$42.30 was paid with respect to the year 1944 for frontage charges, street flushing, etc., in connection with the Customs and Post Office buildings.

Town of Melville.—This municipality now levies a service charge for the maintenance and operation of its sewage and disposal plant. Previously, the practice had been to absorb such costs in the general tax. The 1944 payment by the Department of Public Works was \$156.

Town of Gravelbourg.—This municipality also makes a service charge for sewer services. The payment in 1944 was \$60.

Salmo Board of School Trustees.—The Crown corporation, Wartime Metals Corporation, paid \$500 in 1944 in lieu of school taxes.

Wartime Housing Limited has agreements with municipalities which provide for annual payments of \$24 for each two-bedroom house or suite and \$30 when there are more than two bedrooms. When the houses are permanent in character, the amount is fixed by the rates applicable to buildings of like nature in the municipality. Hostel buildings are subject to special arrangements. In the year ended March 31, 1945, Wartime Housing Limited paid out \$573,509.19 under these agreements.

Soldier Settlement Lands.—Whenever soldier settlement lands cease to be held by any person under agreement for sale, lease or otherwise, the properties are not subject to taxation. Order in Council P.C. 1776 of July 28, 1937, authorizes the Minister to make grants to taxing authorities to an amount not exceeding the tax assessment which might be imposed were the occupancy of the lands such as would bring them within the category defined by section 4 (5) of the Soldier Settlement Act. Payments in the fiscal year 1944-45 amounted to \$26,385.56.

Veterans' Lands.—Order in Council P.C. 113/798 of February 7, 1945, authorizes grants to be made to municipalities, not exceeding the tax assessment which might otherwise be imposed, with respect to lands held for the purposes of the Veterans' Land Act but which are not under sale or lease agreement to a veteran. Payments in the fiscal year 1944-45 totalled \$48,841.14.

As section 125 of the British North America Act merely removes liability of levy, the payments have been accepted in the audit as permissive charges to the votes involved.

4. The accounts of Canada are regulated and presented to the House of Commons in accordance with the general scheme adopted in 1878 when receipts approximated \$22,000,000 and expenditures \$31,000,000. In the year last ended, there were days when financial transactions equalled 1878 annual totals. Corporate and statutory administrative instrumentalities were then rarely employed. They now approximate 40 in number. Public property in 1878 consisted, in the main, of Crown lands and other natural resources. To-day, hundreds of millions of dollars are invested in commercial real estate, plant, materials and supplies. Only in a few instances are assets of this nature taken into the Balance Sheet; when that is done the rule is to take original cost as the value. Functions of administration have multiplied, and some departmental activities are now commercial undertakings. It is reasonable to anticipate that there will be post-war contractions in administration; but it is inconceivable that ever again will it be practicable, as it was in 1878, to regard all financial transactions of the Government as susceptible to effective and efficient regulation by the application of rules common to all. These considerations prompt the expression of opinion that thought should again be given to the provisions of the Consolidated Revenue and Audit Act, 1931, and allied legislation.

5. Section 50 (2) of the Consolidated Revenue and Audit Act, 1931, directs that:—

50. (2) In reporting the result of his examination and audit to the House of Commons, the Auditor General shall call attention to every case in which

- (a) a grant has been exceeded; or
- (b) moneys received from sources other than the grants for the year to which the account relates have not been applied or accounted for according to the direction of Parliament; or
- (c) a sum charged against a grant is not supported by proof of payment; or
- (d) a payment so charged did not occur within the period of the account, or was, for any other reason, not properly chargeable against the grant, or was in any way irregular; or
- (e) a special warrant authorized the payment of any money; or
- (f) an objection of the Auditor General was overruled by the Governor in Council or the Treasury Board; or
- (g) a refund or remission of any tax, duty or toll has been made on the authority of any Act of Parliament;

or to any other case which the Auditor General considers should be brought to the notice of Parliament.

No parliamentary grant was exceeded, nor was any special warrant issued to authorize a payment. No objection of the Auditor General was overruled by the Governor in Council or the Treasury Board. To the extent practicable, transactions were scrutinized currently with the recording of the receipt or disbursement. Any transactions which did not appear to conform to parliamentary or executive directions were noted forthwith to the appropriate officer. Thus many transactions, which might otherwise have necessitated audit observations to the House of Commons, were suitably adjusted before the accounts for the year were closed. Consequently, the subject matter of this report is, in the main, founded on the general direction which closes the above quotation. Interspersed, under appropriate headings, are statements and observations which are inserted as aids to readers of the Public Accounts.

THE BALANCE SHEET OF CANADA

6. The Balance Sheet as at March 31, 1945, was presented for audit in substantially the same form as in 1943-44. A summary of the financial position as at March 31, 1945, is:—

Liabilities—

Floating Debt	\$ 165,067,379 13
Deposit and Trust Accounts.....	993,601,448 15
Insurance, Pension and Guaranty Accounts.....	406,471,918 47
Deferred Credits	26,378,545 80
Sundry Suspense Accounts.....	81,334,199 55
Province Debt Accounts.....	11,919,968 64
Reserve for Certain Contingent Liabilities.....	43,644,492 61
Funded Debt Unmatured.....	13,983,763,574 91

\$15,712,181,527 26

Active Assets—

Cash	157,766,568 69
Departmental Working Capital Advances.....	7,373,699 27
Loans and Advances	3,153,707,051 54
Investments	373,906,556 21
Province Debt Accounts	2,296,151 87
Deferred Charges	86,739,037 82
Sundry Suspense Accounts.....	757,030,444 09

4,538,819,509 49

<i>Less:</i> Reserve for possible losses on ultimate realization of Active Assets.....	125,000,000 00
--	----------------

4,413,819,509 49

Net Debt—

Balance, April 1, 1944.....	8,740,084,892 97
Excess of Expenditure over Revenue for the fiscal year ended March 31, 1945.....	2,558,277,124 80

Balance, March 31, 1945.....

\$11,298,362,017 77

7. *Liabilities.*—These include only those liabilities which have been ascertained and brought to account. Interest accrued but not due (except with respect to War Savings Certificates) and current obligations incurred for goods received and services rendered, not paid for in the fiscal year, are not included. Obligations payable in other than Canadian currency, such as those portions of the Funded and Floating Debt payable in London and New York, are recorded in the Balance Sheet at par of exchange.

8. The Income War Tax Act, as amended by c. 28, Statutes 1942, provides for the refunding, after the termination of the war, of a portion of the tax, together with 2 per cent interest from the first day of October next after the end of the year in which the refundable portion of the tax is levied. The estimated liability for the refundable portion of the tax on personal incomes was revised at the fiscal year-end to \$60,000,000 for 1942 incomes and \$130,000,000 for 1943 incomes. Interest for 12 months on \$60,000,000 and for 6 months on \$130,000,000 accrued during the fiscal year, but no charge to interest on public debt was made; nor was a liability for the interest set up in the Balance Sheet.

9. During the year \$31,022,663.17 was added to the Reserve for Contingent Liabilities. This represents the net total of reserves of eleven Munitions and Supply Crown companies, three operators of Crown plants and three Crown-operated plants. In setting up this amount, \$29,847,853.11 was charged to expenditures of the Department of Munitions and Supply for the year under review, and the remainder, \$1,174,810.06, to Active Asset advances

10. *Active Assets*.—Revenues in arrears and stores are not included in the assets, with the exception of the inventories of the departments of Public Printing and Stationery and Transport and the metals purchase accounts of the Royal Canadian Mint. Assets held in other than Canadian currency are recorded at par of exchange.

11. The reserve for possible losses on the ultimate realization of Active Assets was increased \$25,000,000 during the year. At March 31, 1945, this reserve was \$125,000,000 against assets aggregating \$4,538,819,509.49. The adequacy of the reserve is a matter of opinion. It is neither required nor regulated by statute nor does its existence release or relieve a debtor from his obligation to the Crown. It is a valuation adjustment of Active Assets, arbitrarily made in five successive years, for balance sheet purposes, and as such, influences the amount of the Net Debt.

12. Changes in the investment in plant and working capital advances to Polymer Corporation Limited, chemical plants at Calgary, Niagara Falls and Valleyfield and brass processing plants at New Toronto and Montreal, decreased Active Assets by \$7,214,178.20. The investment in these plants was taken into the Dominion Balance Sheet in the 1943-44 fiscal year. Working capital advances decreased by \$9,175,714.33, while investment in plant and equipment increased by \$1,961,536.13. The total investment in these six plants at March 31, 1945, was \$98,216,808.01. This includes assets costing \$1,262,742.17 which have been transferred to War Assets Corporation for disposal.

13. The investment in Polymer Corporation Limited, exclusive of working capital advances, is listed in the Balance Sheet as an Active Asset of \$50,191,364.25. This represented original cost, but in July, 1945, the Department of Munitions and Supply authorized the Corporation to regard \$26,610,065.80 as current worth for the purpose of accumulating, in its accounts, reserves for replacements. The investment in the chemical plant at Valleyfield, including working capital advances, is recorded as an Active Asset of \$1,459,958.04. On May 15, 1945, sale of the plant, its equipment and work in process was authorized for \$700,000. Recorded values of such Active Assets are therefore open to question. On the other hand, there are many capital outlays of a similar character which are not included in the Balance Sheet, even as Non-Active Assets.

14. Order in Council P.C. 8423 of September 18, 1942, authorized the Minister of Transport to enter into an agreement with the Canadian National Railway Company to assist in the development of the iron ore deposit owned by the Steep Rock Iron Mines, Limited, in the vicinity of Atikokan, Ont., by

- (a) assisting the railway to reduce the rate on the first 5,000,000 tons of ore handled, to the extent of 20 cents per ton, to be paid by the Government to the railway;
- (b) paying the cost of construction of a spur from the railway to the mine and the cost of construction of the necessary ore dock at Port Arthur, the estimated cost of these facilities being from two million to two and one-half million dollars; the spur and the dock to be operated as a public facility by the railway and to be maintained by the railway subject to the Government receiving from the railway 6 cents per ton on all ore handled over the dock, such receipts to be applied towards amortization of the cost of the facilities without interest.

The 20 cent subsidy was authorized following representations by the mining company as to the effect of the \$1.32 per gross ton rate for transport of the ore to Port Arthur and handling the ore over the dock. Order in Council P.C. 3487 of May 11, 1944, revised the estimated cost of construction to \$3,000,000. Disbursements to March 31, 1945, totalling \$1,754,581.31, were charged to Active Assets—Miscellaneous Investments. In his Introduction to the 1944 Public Accounts the Deputy Minister of Finance stated, at page xv:—

Offsetting these liabilities (and in a measure explaining their existence, because much of the Dominion's debt is attributable to the loans, advances, and investments which form a large part of the assets) are what are known as Active Assets, following the classification adopted in the budget speech of 1920. Essentially, they consist of the earning assets (that is, assets which yield interest or profits and dividends) together with very liquid assets such as cash and bullion.

As recovery of construction costs of the railway and dock facilities is to be obtained from a transportation subsidy payable by the Government, the classification of this \$1,754,581.31 as an active asset is not compatible with the description given in the last sentence of the above quotation.

15. *Net Debt.*—Liabilities being \$15,712,181,527.26 and Active Assets \$4,413,819,509.49, the Net Debt of Canada was \$11,298,362,017.77 at March 31, 1945. It was represented by:—

Non-Active Assets—		
Balance, April 1, 1944.....	\$1,533,029,163 01	
Net increase during 1944-45.....	24,757,367 02	
	<hr/>	
Balance, March 31, 1945.....		\$ 1,557,786,530 03
Consolidated Deficit Account—		
Balance, April 1, 1944.....	\$7,207,055,729 96	
Net increase during 1944-45.....	2,533,519,757 78	
	<hr/>	
Balance, March 31, 1945.....		9,740,575,487 74
Net Debt, March 31, 1945.....		<u>\$11,298,362,017 77</u>

16. The over-all deficit and increase in the Net Debt during 1944-45 was \$2,558,277,124.80, comprising increases of \$24,757,367.02 in Non-Active Assets and \$2,533,519,757.78 in Consolidated Deficit Account.

17. *Non-Active Assets.*—These total \$1,557,786,530.03 and are listed, in summary form, as Schedules K and L to the Balance Sheet. They include those items charged to appropriations designated as Capital in Appropriation Acts, and certain advances and investments which are considered to be neither revenue producing nor readily convertible into cash.

18. The principal transaction during the fiscal year was an adjustment of the value of Canadian National Railways Securities Trust Stock, which represents the Government's equity in the Canadian National Railways System. Surplus earnings of the System for the calendar year 1944 of \$23,026,924.35 were reduced by \$626,871.75 by reason of the abandonment of dock facilities at Seattle. Thus there was a net increase of \$22,400,052.60 in the book value of the Securities Trust. Non-Active Assets account was augmented to record the increase in the Government's equity in the system. The method employed is in accord with the provisions of the Canadian National Railways Capital Revision Act, 1937. In summary form, transactions affecting Non-Active Assets accounts were:—

Capital Expenditure	\$ 3,163,752 02	
Government-owned Enterprises—Non-active Advances.....	525,767 33	
Other Charges to Non-Active Asset Accounts.....	22,400,052 60	
	<hr/>	
		\$26,089,571 95
Less:		
Capital Refunds.....	728,195 16	
Government-owned Enterprises—Repayments of Non-Active Advances	568,003 60	
Other Credits to Non-Active Asset Accounts.....	36,006 17	
	<hr/>	
		1,332,204 93
Net Increase		<u>\$24,757,367 02</u>

19. *Consolidated Deficit Account.*—This account records the accumulated deficits, less surpluses, on current account since Confederation. The balance of \$9,740,575,487.74 at March 31, 1945, is an increase of \$2,533,519,757.78 over that accumulated at the previous year-end. The increase is due to:—

Total Expenditures	\$5,245,611,924 00	
Less: Charges to Non-Active Asset Accounts.....	26,089,571 95	
	<hr/>	
Expenditure charged to Consolidated Deficit Account....		\$5,219,522,352 05
Total Revenues	2,687,334,799 20	
Less: Credits to Non-Active Asset Accounts.....	1,332,204 93	
	<hr/>	
Revenue credited to Consolidated Deficit Account.....		2,686,002,594 27
Net Increase		<u>\$2,533,519,757 78</u>

20. *Contingent Liabilities.*—In addition to the direct debt recorded in the Balance Sheet, the Government of Canada has indirect or contingent liabilities in consequence of guarantees given and obligations assumed. Particulars of contingent liabilities, as at March 31, 1944, were set out in Part I, pages 28 and 29 of the Public Accounts, 1944. In fulfilment of these guarantees, \$35,246,805.83 was disbursed during 1944-45:—

- (a) Under the Dominion-Provincial Taxation Agreement Act, c. 13, Statutes 1942-43, provision is made for the payment to each province of the amount by which collections in any year of its tax on the sale of gasoline are less than the net receipts from this source in the fiscal year ended nearest to December 31, 1940. Gasoline tax revenues thus guaranteed aggregate \$56,734,905.96. Payments during 1944-45, totalling \$10,356,874.39, were made as follows: British Columbia, \$624,600.85; Manitoba, \$274,990.21; New Brunswick, \$359,012.70; Nova Scotia, \$480,000; Ontario, \$7,694,885.09; Prince Edward Island, \$19,020.70; Quebec, \$778,602.24; Saskatchewan, \$125,762.60.
- (b) Payments to lending institutions of losses incurred on loans under the Home Improvement Loans Guarantee Act, c. 11, Statutes 1937, amounted to \$7,784.18. The cumulative total of claims paid to March 31, 1945, was \$454,018.35. Of this amount, \$52,203.97 had been recovered as at that date.
- (c) Under the Seed Grain Loans Guarantee Act, c. 13, Statutes 1938, a guarantee was given with respect to loans made by chartered banks for purchasing seed grain and providing other assistance to farmers in connection with seeding operations during the spring of 1938 in the Provinces of Alberta and Saskatchewan. A provision of the Act required that loans be guaranteed in the first instance by the government of the province concerned, the liability of the Dominion Government being limited in respect of principal to \$1,900,000 for Alberta and \$14,500,000 for Saskatchewan. During 1941-42 the Province of Alberta paid to the interested banks all outstanding loans, and the Dominion's liability with respect thereto was cancelled. During 1944-45, in fulfilment of its guarantee, the Dominion paid \$16,468,852.49 covering claims by the chartered banks for the outstanding loans and interest thereon in Saskatchewan. The payments were charged to Active Assets—Loans and Advances to Provincial and Municipal Governments, and in accordance with the provisions of section 5 (iii) of the Act, the Province delivered a Treasury bill for a principal amount of \$16,468,852.49 to the Minister of Finance. \$582,331.11 was recovered from the Province during the year.
- (d) \$8,413,294.77 was paid to the Canadian Wheat Board during the year and charged to the liability account—Reserve for losses on wheat marketing guarantees. This payment was in fulfilment of guarantees given pursuant to the Canadian Wheat Board Act, c. 53, Statutes 1935, to enable the Board to discharge its liability to certain chartered banks in connection with the marketing of the 1939 wheat crop. Of the total, \$8,226,850.19 represents amounts previously provided on the basis of calculations made as at July 31, 1944, and \$186,444.58 the interest accruals from August 1, 1944, to the date of payment.

21. The Contingent Liabilities of the Dominion as at March 31, 1945, are set out in the Public Accounts as Schedule V to the Balance Sheet, Guaranteed Securities and Other Guarantees.

REVENUES

22. Cash receipts and other credits to Revenue for the fiscal year ended March 31, 1945, were \$2,687,334,799.20, which is a decrease of \$77,682,914.20 when compared with the corresponding total of the previous year. A comparison by classifications with those of 1943-44 is:—

	1943-44	1944-45
Ordinary	\$2,570,094,423 99	\$2,300,097,373 42
Special	193,636,613 89	363,505,168 25
Credits to Non-Active Assets.....	1,193,370 20	568,003 60
Capital Refunds	93,305 32	728,195 16
Adjusting Entries		22,436,058 77
	<u>\$2,765,017,713 40</u>	<u>\$2,687,334,799 20</u>

23. *Adjusting Entries.*—These are bookkeeping adjustments and do not involve any receipt of cash. Contra entries appear in expenditures, so that the deficit for the year is not affected. The principal item is the net credit due to the increase in the Dominion's equity in the Canadian National Railways, which was applied in accordance with the provisions of the Canadian National Railways Capital Revision Act, 1937. (Note Para. 18 above.)

24. *Capital Refunds.*—Refunds of previous years' expenditures and other credits to Capital Account during 1944-45 were \$728,195.16. Of the total, \$20,579.40 was on account of canals, \$37.50 on account of railways, and \$707,578.26 for miscellaneous public works.

25. *Credits to Non-Active Assets.*—A repayment of \$549,096.08 in connection with the indebtedness of the Canadian National (West Indies) Steamships Limited was the principal item in the classification.

26. *Special Revenues.*—This classification records refunds and adjustments of special relief expenditures and war expenditures of previous years, donations, sale of surplus war assets, and other non-recurring revenues which have not been classified as ordinary revenue. Receipts and credits on Special Account were \$363,505,168.25. The items comprising this total were:—

Canadian Wheat Board—

Reduction in Reserve Account established to meet operating deficits of the Board, on the basis of calculations made as of July 31, 1944	\$ 589,360 17
Surplus on operations of special wheat and oats and barley accounts..	2,624,659 06
Refunds of previous years' war expenditures.....	298,626,384 64
Miscellaneous war revenues.....	45,833,833 51
Sale of surplus war assets.....	8,403,283 67
Transfer of asset value of property disposed of under lease-purchase option agreements from Consolidated Deficit Account to Active Assets	7,143,065 95
Refunds of previous years' special relief expenditures.....	52,506 33
War donations, \$177,023.92, and non-war donations, \$48.....	177,071 92
	<u>\$363,505,168 25</u>

27. The reduction in the reserve established to meet the operating deficits of the Canadian Wheat Board is an accounting adjustment resulting from the Board's improved balance sheet position in respect of the 1939 crop. The amount of \$2,624,659.06 relates to the surpluses, inclusive of interest to April 30, 1945, in the special accounts established in March, 1942, for adjusting the prices of wheat stocks and stabilizing the prices of oats and barley in Western Canada. \$2,280,689.96 was on account of wheat and \$343,969.10 on account of oats and barley.

28. The \$298,626,384.64 classified as refunds of previous years' war expenditures consists of recoveries which are applicable to previous fiscal years' expenditures or which could not be allocated to current or previous years' accounts.

29. Miscellaneous war revenues, which amounted to \$45,883,833.51, include profits derived from the operation of Crown companies and plants, rentals of buildings and equipment (the cost of which had been charged to War Appropriation), return on plant investment and working capital loans, licence fees with respect to war activities, and fines and forfeitures received by reason of infractions of wartime regulations.

30. The \$8,408,286.67, representing sale of surplus war assets, includes payments by the Departments of National Defence for charges for jigs, tools, dies, etc., consumed in production and not included in the billing prices of items delivered. The Government of the United Kingdom may have a claim to a portion of these moneys.

31. The \$7,143,065.95 item is an adjustment of previous years' war expenditures, whereby the asset value of property disposed of under lease-purchase option agreements is recorded as Active Assets.

ORDINARY REVENUES

32. Revenues on ordinary account amounted to \$2,300,097,373.42. This is \$241,902,626.58 less than the revenue forecast of the Minister of Finance in his Budget Speech of June 26, 1944. A comparison of the Budget estimate and the realized revenue for the fiscal year is:—

	Estimated	Collected
Customs duties	\$ 160,000,000	\$ 115,091,376 28
Excise duties	150,000,000	151,922,139 95
Excise taxes	635,000,000	543,065,271 37
Income taxes		
Personal	330,000,000	767,755,081 95
Corporation	300,000,000	276,403,848 45
Excess Profits	425,000,000	465,805,356 79
Interest and dividends, etc.	27,000,000	28,599,137 33
Succession duties	17,000,000	17,250,797 83
Miscellaneous taxes	8,000,000	8,233,638 40
Tax revenue	\$ 2,552,000,000	\$ 2,374,126,648 35
Non-tax revenue	145,000,000	145,470,725 07
Total tax and non-tax revenue	2,697,000,000	2,519,597,373 42
Less: Estimated refundable portion Personal Income Tax and Excess Profits Tax	155,000,000	219,500,000 00
	<u>\$2,542,000,000</u>	<u>\$ 2,300,097,373 42</u>

33. Amounts totalling \$219,500,000 were transferred to Funded Debt to record the increase in the estimated liability of the Dominion for the refundable portion of the Personal Income and Excess Profits Taxes. \$95,000,000 of the total was with respect to Personal Income Tax, \$70,000,000 being for estimated amounts relating to 1944 incomes. The remaining \$25,000,000 adjusts the provision made in prior years for the refundable tax on 1943 and 1942 incomes. Of the \$124,500,000 set up in respect of Excess Profits Tax, \$65,000,000 refers to estimated 1944-45 collections refundable, and \$42,500,000 and \$17,000,000 represent adjustments of prior years' provision covering the refundable portion of 1943-44 and 1942-43 collections, respectively. Consequently, of the \$219,500,000 deducted from the current year's revenues, \$84,500,000 relates to previous fiscal years.

34. Non-tax revenues for the fiscal year were \$145,470,725.07, an increase of \$12,187,-785.34 compared with the previous year. A comparison by classifications is:—

	1943-44	1944-45
Post Office	\$ 61,070,919 37	\$ 66,055,519 74
Return on investments	48,281,313 26	60,749,185 56
Bullion and coinage	8,731,929 67	4,586,427 25
Privileges, licences and permits	2,516,846 60	2,883,477 55
Proceeds from sales	1,575,263 78	1,794,230 10
Services and service fees	7,608,183 46	7,542,301 46
Premium, Discount and Exchange	2,153,879 03	—
Refunds of expenditure	482,079 14	641,051 50
Miscellaneous	862,525 42	1,218,531 91
	<u>\$133,282,939.73</u>	<u>\$145,470,725 07</u>

Department of Agriculture

35. The United States Government advanced to the Agricultural Supplies Board moneys for the acquisition of milkweed. The Board deposited the moneys in the Bank of Montreal, Ottawa, and issued cheques in payment of expenditures incurred. Attention is drawn to the

matter because the Consolidated Revenue and Audit Act, 1931, directs that moneys received from other governments for a special purpose be deposited in Consolidated Revenue Fund and that payments be made by the Comptroller of the Treasury. A statement of the account is:—

Advances received	\$69,380	
Refunded February 28, 1945.....	15,000	
		<hr/>
		\$54,380 00
Expenditures to April 30, 1945.....		44,653 54
		<hr/>
Balance, Bank of Montreal, April 30, 1945.....		\$ 9,726 46
		<hr/>

Department of Finance

36. Refunds and remissions of taxes on mutual insurance companies, exigible under Part III of the Special War Revenue Act on policy holders' dividends, were made during the fiscal year under the authority of section 33 of the Consolidated Revenue and Audit Act, 1931. Of the \$134,936.97 total, \$2,098.31 was refunded and \$132,838.66 remitted. Refunds and remissions of \$1,000 or more were:—

Canadian Millers Mutual Fire Insurance Company.....	\$ 3,106 13
Central Manufacturers Mutual Insurance Company.....	4,196 64
Commerce Mutual Fire Insurance Company.....	3,633 63
General Insurance Company of America.....	1,064 22
Gore District Mutual Fire Insurance Co.....	1,476 52
Hardware Dealers Mutual Fire Insurance Company.....	16,958 87
Hardware Mutual Insurance Company of Minnesota.....	6,315 77
Indiana Lumbermens Mutual Insurance Company.....	2,659 75
Lumbermen's Mutual Casualty Company.....	15,914 35
Lumbermen's Mutual Insurance Company.....	2,749 88
Lumber Mutual Insurance Company of Boston.....	3,546 12
Millowners Mutual Fire Insurance Company.....	9,878 92
Mutual Implement & Hardware Insurance Company.....	17,584 76
National Retailers Mutual Insurance Company.....	3,200 84
Northwestern Mutual Fire Association.....	30,094 42
Pennsylvania Lumbermen's Mutual Fire Insurance Company.....	3,052 30
United Mutual Fire Insurance Company.....	7,012 90

Department of Fisheries

37. A number of lessees of oyster fishing rights have enlisted. The Department, while lessees are in His Majesty's Forces, has waived obligations to pay rentals and to perform development work on leaseholds. Rental waivers in the fiscal year totalled \$118. The Department relied on Order in Council P.C. 2401 of June 7, 1940, as authority for the action taken.

38. By exercise of the discretion vested in the Minister by section 75 of the Fisheries Act, confiscated equipment was returned to the offenders in 7 instances.

Department of Insurance

39. Penalties amounting to \$6,071 were collected during the fiscal year from companies which did not file certain statements within the time specified by the statutes under which they are authorized to transact business in Canada. Amounts totalling \$5,700 were refunded subsequently under the authority of section 33 of the Consolidated Revenue and Audit Act, 1931. No refund exceeded \$1,000.

Department of Mines and Resources

40. Royalty tax on the export of placer gold from the Yukon Territory in the fiscal year amounted to \$11,029. The tax of 2½ per cent was levied by computing 29,410.34 ounces as worth \$15 per ounce. The tax is imposed under section 83 of the Yukon Placer Mining Act, c. 216, R.S., which declares that "gold for the purpose of estimating such royalty shall be valued at \$15 per ounce." This valuation was established when the monetary value of gold was \$20.67 per ounce. The \$15 valuation is explained by the fact that gold exports involved are not refined gold. As the commercial price of gold is currently \$38.50, the Yukon Placer Mining Act's valuation may merit consideration.

41. The Bureau of Mines collected \$1,481.93 for assays and analyses and \$15,150.83 for treatment of metals. Several divisions of the Bureau perform tests and investigations for departments of government and the general public. Scales of fees exist, but most of the work is done without charge. The Bureau's Chemical laboratories performed 24,524 determinations, 1,566 gold assays and 294 silver assays in the year. These include tests made for other divisions. The scales of fees for such tests range from \$2 to \$7. Had all been assessed even the minimum rate, the revenue would have been \$52,768. The actual revenue received was \$1,481.93. Information provided is to the effect that the policy of free service is founded on the consideration that work performed in times of peace is in the nature of development, while in wartime it is mainly for departments, boards and commissions intimately connected with the prosecution of the war. In view of the fact that a comparable activity, the National Research Council, makes charges for work performed, attention is drawn to this Department's policy.

Department of Munitions and Supply

42. Aero Timber Products Limited, a Crown company, logged aero grade timber in British Columbia for aircraft production programmes in Canada and elsewhere. The Company operated at a loss because sales were at prices fixed by the Timber Controller. Order in Council P.C. 7394 of October 5, 1943, authorizes the Timber Controller

to establish such surcharges on the selling prices of aero grade lumber as in his opinion are necessary to provide sufficient additional revenue to enable Aero Timber Products Limited to reimburse it for its costs of the production of Sitka spruce logs of aero grade.

Upon receiving notification of any such surcharge each seller of aero grade lumber shall charge to and collect from the buyers thereof such surcharge, and pay to Aero Timber Products Limited the amounts so collected.

The Order in Council cites, as authority for the making, the provisions of the War Measures Act and the Department of Munitions and Supply Act.

43. Surcharges were established by the Timber Controller and were collected on all sales of aero grade lumber. A result was that Aero Timber Products Limited received moneys assessed as surcharges on lumber sales resulting from timber produced by others. Attention is drawn to the matter because it appears to be questionable if either the War Measures Act or the Department of Munitions and Supply Act delegates to the Governor in Council a power to tax. The administrative view is set out in a letter from the Deputy Minister of Finance, the material part being:—

It is quite obvious that the surcharges authorized by P.C. 7394 were designed by the Department of Munitions and Supply to effect price adjustments, and while in the case of wood not actually the property of the Company, such surcharges have the characteristics of a tax, they do not, in the opinion of the officers of the Department of Munitions and Supply and of this Department, constitute a tax. On the basis of the facts as reported to me, I feel these surcharges may properly be considered as "price adjustments" and accordingly I am satisfied that there has been no violation in their application.

The surcharges were discontinued on June 30, 1945. During the period in which they were levied, the surcharges totalled \$2,501,028.88.

44. The Department estimates that \$240,505,018 was recovered, to March 31, 1945, by reason of renegotiation of contracts, cost audits or by voluntary refunds by contractors. The sum is a cumulative total since the outbreak of war. When renegotiating a contract, it is not departmental practice to take notice of contractors' payments by way of income or excess profits taxes, but a consequence of a Munitions and Supply settlement often is that the contractor files a revised taxation return, and a tax refund results.

45. The Department does not limit profits' investigations to prime contractors. Profits of sub-contractors and suppliers are also under scrutiny. With respect to suppliers, various prime contractors have been directed to list the names of their suppliers since 1940, who, in turn, are required to file audited financial statements. By use of these and other data, approximations of "war" business and profit thereon are calculated. Whenever profit appears excessive, negotiations are commenced to effect an adjustment. The Department advises that, in arriving at a settlement, it takes into consideration many factors, including: (a) the type of business, (b) the nature of the production processes, (c) the experience of the Department with respect to the operating efficiency of the concern, (d) the co-operation given the Services and (e) the financial and manufacturing risks taken. It also advises that, wherever possible,

a comparison is made with the profits of other enterprises in a similar line of business. The Department claims that every possible care is exercised to settle rates of profit at levels consistent with the Department's regular purchasing policy and at the same time give due recognition to the value of the contractors' services to the national war effort.

46. During the year lease agreements, relating to government capital assets and containing purchase option provisions, were made with Atlas Steels Limited and Algoma Steel Corporation Limited under the authority of Orders in Council P.C. 1174 of February 22, 1945, and P.C. 627 of February 1, 1944, respectively. A value of \$7,711,450.06 was placed on the capital assets involved. The sum has been included in the Active Assets of the Dominion Balance Sheet. The transactions involved accounting adjustments: expenditures were reduced by \$568,384.11 and \$7,143,065.95 recorded as a special receipt.

47. Revenues totalling \$10,985,731.14 represent (a) surpluses recorded by 2 Crown companies, (b) changes since April 1, 1944, in surpluses of 6 Crown companies, and (c) profits of operators of 2 Crown plants. These have been recorded in the Department's accounts as revenues, and corresponding increases made on the expenditures side in advances charged against the companies and plants.

Department of National Defence—Air

48. On July 14, 1934, the Senior Air Officer of the R.C.A.F. authorized a benevolent fund to be established for the benefit of R.C.A.F. personnel and their dependents. Three Service trustees were named in 1937 to administer the fund, which then amounted to \$8,292.46. The trust agreement prohibited any distribution of principal. An Air Force Order of October 31, 1941, directed contributions to be credited to the benevolent fund from the following sources: (a) a percentage of the net proceeds of sports events and motion picture shows, (b) collections made at divine services, (c) net proceeds of annual air displays and visitors' day, (d) 1 per cent of the gross sales of canteens and messes, (e) R.C.A.F. share of profits paid into Auxiliary Services Fund, (f) proceeds from Navy, Army and Air Force Institutes, and (g) subscriptions or contributions from friends of the R.C.A.F.

49. During the 1942 session of Parliament a Committee of the House of Commons inquired into Service Canteens and in its report is to be found:—

Your Committee has examined the Air Force Administrative Order of the Royal Canadian Air Force Benevolent Fund and has noticed that neither officers nor other ranks now serving in the Royal Canadian Air Force will be eligible after discharge for assistance from the fund. This fund was started in peace time with the very laudable object of assisting Air Force personnel while in the service. However, with the great increase in numbers many Air Force canteens having large gross sales have been established. Should the war continue for a few years longer and should one per cent of the gross sales continue to be paid to the Benevolent Fund, it is certain that a very substantial sum will have accumulated—a sum much greater than is likely to be required for the benevolent purposes of even a greatly enlarged peace time air force. It is not fair to take a portion of the gross sales from the canteens which are now being patronized by those who are not likely to be in the Force after the close of hostilities unless they will be entitled to the same benefits from the fund as those who remain in the Force. Your Committee, therefore, recommends that no further payments be made to the R.C.A.F. Benevolent Fund until it is provided that all ranks now serving in the Royal Canadian Air Force will be eligible for the benefits both during service and after discharge.

50. Steps were taken to create a corporation under Part II of the Dominion Companies Act. The applicants for letters patent were the Deputy Minister of National Defence for Air, 3 civilian officers of the Department, 9 Service officers and the following: the Honourable A. P. McNab, Regina, Mr. Justice Savard, Montreal, and Messrs. C. L. Burton, Toronto, H. E. Sellers, Winnipeg, R. P. Bell, Halifax, Clarence Wallace, Vancouver, James Walker, Edmonton, D. L. MacLaren, Saint John, and H. C. Bourke, Charlottetown. Letters patent issued on April 1, 1944, for a corporation to be administered by 15 directors (since increased to 20). The membership is limited to 100 persons who are nominated by the Board of Directors. The letters patent empower the corporation (a) to succeed to and take over the assets held by the trustees of the Benevolent Fund, (b) to receive gifts, grants or donations, (c) to invest and administer the moneys, and (d)

to expend all or any moneys received or held by the corporation, both principal and interest thereon, to relieve distress and promote the well being of members or ex-members of the Royal Canadian Air Force or of their dependents and for the costs of the administration of the affairs of the corporation.

51. Prior to the issue of letters patent, the Secretary of State intimated that they would issue only on receipt of an opinion of the Deputy Minister of Justice that the issue would effectively terminate the trusteeship of the existing trustees. On November 25, 1943, the Deputy Minister of Justice wrote:—

It will be necessary in addition to the incorporation to make provision whereby the funds will be transferred from the present trustees to the corporation and relieving the trustees from liability in connection with such transfer. I am advising the Department of National Defence for Air that to do this it will be necessary to obtain an Act of Parliament or to pass an Order in Council under the War Measures Act.

To implement this, Order in Council P.C. 4770 of August 16, 1944, authorizes the Minister of National Defence for Air, after audit of the trustees' accounts, to direct

the said trustees to assign, transfer and make over all moneys, valuables and assets of the said fund to the corporation. . .

The order in council further directs:—

That the said corporation be and is hereby empowered, upon all said moneys, valuables and assets as disclosed by the said report of the said auditor being transferred to the corporation, to give to the said trustees receipts therefor;

That upon the said receipts being given to the said trustees they shall be forthwith and forever discharged from all or any liability in respect of the said moneys, valuables or assets or in respect of their management thereof or otherwise as said trustees aforesaid;

That, notwithstanding anything contained in the said trust agreement, the corporation shall, upon the said moneys, valuables and assets being transferred to it, thereafter hold and, in its discretion, expend the same for the objects for which the said corporation is constituted, subject always to the said The Companies Act, 1934, the said letters patent and the by-laws of the corporation.

The amount transferred was \$610,885.55.

52. The desirability or otherwise of creating a corporation is not a matter of audit concern. Attention is drawn to the matter for two reasons:—

- (a) some of the sources from which the moneys were derived point to the conclusion that receipts should have been credited to Consolidated Revenue Fund;
- (b) there is no clear authority which permits the Governor in Council to give the directions he has with respect to the moneys.

Department of National Revenue

CUSTOMS AND EXCISE DIVISIONS

53. Attention is drawn to orders in council referred to in the four following paragraphs, because the enactments relied upon do not clearly confer the powers exercised.

54. Customs Tariff Item 706 permits free entry of various articles imported by accredited representatives of other governments. Section 89 of the Special War Revenue Act exempts these imports from sales tax. Order in Council P.C. 80/9555 of December 28, 1944, permits relief of the group from various internal taxes, whenever the country they represent extends comparable exemptions to Canadian officers stationed abroad. The excise taxes listed include those relating to cable, telegraph and telephone messages, transportation, cheques, automobiles, tobacco and wines. In addition, there may be exemption from sales tax on automobiles, tobacco, alcoholic beverages and electricity, as well as from the Retail Purchase tax. The order in council states that the authority for the making is section 33 of the Consolidated Revenue and Audit Act, 1931, which permits the Governor in Council, "whenever he deems it right and conducive to the public good", to remit any duty or toll.

55. Order in Council P.C. 88/2969 of April 25, 1945, but with retroactive effect to April 1, 1944, extends like relief to the Governor General and the members of his staff who are not citizens of Canada. This order in council is made under the authority of section 33 of the Consolidated Revenue and Audit Act, 1931.

56. A resolution adopted by the Council of the United Nations Relief and Rehabilitation Administration at Atlantic City in 1943 recommends that member governments accord to the

Administration, facilities, privileges, immunities and exemptions which they accord to each other, including exemptions from taxation. To implement this recommendation, Order in Council P.C. 9132 of December 15, 1944, directs:—

- (a) The Administration shall be exempt from income and corporation taxes, customs duties, excise taxes on cables, telegrams, radio and long distance telephone messages sent by and charged to the Administration, on cheques issued by the Administration, on transportation tickets, seats, berths and other sleeping accommodation where the transportation company issues periodic invoices to the Administration and on sales and excise taxes on purchases of the Administration where the amount of the purchase exceeds \$25 at one time.
- (b) Representatives, officials or other employees of the Administration, resident in Canada, other than persons who were ordinarily resident in Canada prior to their employment with the Administration shall enjoy immunity from taxation on official salaries, allowances or other emoluments received from the Administration.
- (c) The Minister of National Revenue may, by regulation, provide for exemption from duty and taxes in respect of articles imported for the personal or official use of representatives of member governments on the Council and its Committees and of officials and employees of the Administration.

The authority relied on to make this Order in Council is stated as being section 2 (1) of the United Nations Relief and Rehabilitation Administration Act, 1944:—

2. (1) The Governor in Council may. . . make such Orders in Council, and do such things as appear to him to be necessary for carrying out the Agreement. . . or any resolutions of the Council of the United Nations Relief and Rehabilitation Administration or its Committees in carrying out the provisions of the Agreement.

57. Attention is also drawn to Orders in Council P.C. 27/253 of February 3, 1938, and P.C. 27/307 of February 9, 1939. The object of these is to exempt, from excise duty levies, spirits and tobaccos acquired by the accredited representatives of other governments. The authority relied on to make the orders in council is stated as being sections 126 and 262 of the Excise Act. Section 126 is:—

126. The Governor in Council may make such regulations as to him seem necessary or expedient for giving effect to any of the provisions of this Act.

Section 262 authorizes the making of regulations concerning tobacco held by bonded manufacturers. Neither section appears to be clearly appropriate for the purpose of the orders in council—in so far as they grant exemption from duty for the benefit of this special class.

58. In last year's report attention was drawn (Para. 36) to an order in council dated May 9, 1944. For record purposes, as the order in council was made in the fiscal year now being reported upon, the observation is repeated. The order in council, P.C. 80/3440, states that it is made under the authority of section 12 (1) of the Customs Tariff Act and section 284 (1) of the Customs Act. It directs that:—

Whenever it appears to the satisfaction of the Minister that the process of manufacture into which imported goods have entered has resulted in the production of saleable by-products, the drawback otherwise payable in respect of such imported goods shall be reduced by a sum proportionate to the value of such by-products; that is to say, by a percentage equivalent to the percentage value of the by-products in relation to the total value of the goods manufactured or produced, excepting that drawback claims filed in respect of bituminous coal converted into coke shall be paid in respect of the full quantity of coal processed and represented in the coke covered by the drawback claim, without deduction for merchantable by-products or waste.

If Parliament intends that the words "when converted into coke" in items 1019, 1049 and 1070 of the Customs Tariff Act have their general and ordinary meaning, the regulation trenches on the legislative power, since, by the treatment authorized with respect to bituminous coal converted into coke, it permits payment of drawback not only in respect of the portion of imported coal attributable to the coke covered by a drawback claim, but also the portions attributable to the relative merchantable by-products and waste. An estimate is that the application of the order in council resulted in drawback payments in respect of such merchantable by-products and waste of over \$575,000 during the fiscal year 1944-45.

59. The fur trade is subject to various levies imposed by the Special War Revenue Act. The following administrative practices are noted:—

- (a) Section 80b imposes an excise tax equal to 25 per cent of the current market value of the fur contained in any garment, robe or other article imported into Canada. Under departmental instructions, this tax is being collected only on such articles as collars, muffs, caps, neck pieces and robes. The Department explains that the tax is not collected on the fur content of such articles as fur trimmed coats, dresses, hats, etc., because of the administrative difficulties which arise in valuing the bits and pieces of fur that are used in the ornamenting and trimming of the various articles.

- (b) In 1924 the practice was adopted of not licensing Canadian furriers producing articles of fur, such as neck pieces, fur coats, muffs, hats, etc. The authority relied on is section 95, which permits the Minister to

direct that any class of small manufacturer or producer selling his product exclusively by retail shall be exempt from payment of consumption or sales tax on goods manufactured or produced by him and persons so exempted shall not be given a licence.

The use of the expression "small manufacturer" appears to imply that, unless the business be a modest one, the manufacturer be licensed. As there are manufacturers in the fur trade with turnovers comparable to those of many manufacturers in other fields of production, who are licensed and subject to the tax, attention is drawn to the administrative practice.

60. A statutory requirement is that duties on goods entered inwards, except those warehoused, be paid at the time of entry. Many United States publishers, or their authorized agents, were permitted, under conditions approved by the Department, to defer payment of war exchange tax on imported newspapers and other periodicals. This was made the subject of an observation to the Department. Attention was also directed to the fact that safeguards to ensure ultimate collection of the full amount due did not appear to be adequate. The Department undertook to introduce suitable safeguards forthwith.

61. Approximately 1,700 publications of a religious, educational, scientific, philanthropic, agricultural, labour and fraternal nature are permitted entry without payment of the war exchange tax. Approximately 350 religious publications qualify for exemption under Order in Council P.C. 3713 of May 6, 1943, which was made under the War Measures Act. It is questionable if the Department has power to grant exemptions to the remainder.

62. Section 141 of the Special War Revenue Act requires that retail purchase tax, payable on importation of goods listed in Schedule VI to the Act, be paid by the importer or transferee, by affixing to the customs import entry an excise stamp or stamps to the amount of the tax. The Department, nevertheless, issued a regulation providing that, "effective October 15, 1942, it will no longer be necessary to affix excise stamps to the customs import entry in payment of the retail purchase tax. This tax will be collected and accounted for in the same manner as all other excise taxes on imported goods." The explanation provided is that it is frequently impracticable to put stamps on customs import entries because many entries are made out on trains or at highway points where stamps are not available either in suitable denominations or in sufficient quantities to meet requirements. The Department has under consideration the question of obtaining an amendment to the legislation.

63. Claims for refunds of duties and taxes are sometimes recognized under authority of section 33 of the Consolidated Revenue and Audit Act, 1931, when goods, imported for use in manufacture or for further manufacture, are subsequently damaged or spoiled and later exported as scrap, or destroyed under customs supervision. Examples are two claims of \$2,093.69 and \$2,125.31 approved by Orders in Council P.C. 55/4520 and P.C. 149/8990 of June 14, 1944, and November 29, 1944, respectively, and paid to Dominion Engineering Works, Limited, Montreal. The sums represent the full amount of duty and war exchange tax paid, in each case, on a seamless bronze shell, imported from the United States for incorporation into a paper-making machine, but which was damaged in the process of incorporation and returned to the original manufacturer for replacement and credit at scrap value. It is a proviso of subsection 1 of the section that no duties of customs or excise paid shall be remitted or refunded if the goods, after payment of duty, are lost or destroyed by fire or other unavoidable accident. Consequently, present practice has this effect: if articles become unusable by fire, no relief may be extended; but if the articles become unusable by shop accident, or as a consequence of acts of negligence or incompetency on the part of the importer's servants, a refund may be made.

64. Order in Council P.C. 89/8058 of October 18, 1944, grants authority to remit excise duty, in excess of \$1.50 per proof gallon, on spirits distilled from wine produced at a registered winery from native fruits, when such spirits are used exclusively by wine manufacturers licensed under the Excise Act and regulations as bonded manufacturers. The order in council is made under the authority of section 33 of the Consolidated Revenue and Audit Act, 1931. Attention is drawn to this because it may be that it trenches on the field of Parliament. The Department explains that the action was taken to meet seasonal conditions during a period

when Parliament was not in session. It was intimated that steps would be taken to seek a suitable amendment. Remissions in the year as a result of this order in council amounted to \$442,443.31.

65. The Governor in Council authorized remissions and refunds of customs duties, excise duties and excise taxes during the year totalling \$3,659,812.33. The sum does not include:—

- (a) refunds or remissions of customs duties and excise taxes on materials and plant equipment, etc., imported or purchased in Canada, for the fulfilment of war orders and contracts of the United Kingdom or Allied Governments, including British Dominions, and for certain other activities associated with the war; nor
- (b) reductions in revenue as a result of changes in the rates of duties and taxes by order in council under the provisions of section 284 of the Customs Act, or under the War Measures Act.

66. A list of refunds and remissions in excess of \$1,000, authorized under section 33 of the Consolidated Revenue and Audit Act, 1931, is:—

	<u>Refunds</u>	<u>Remissions</u>
Ackroyd Bros., Toronto.....	\$	\$ 3,464 55
Aircraft Repair Ltd., Edmonton.....		3,911 54
Allen & Hanburys Co. Ltd., Lindsay.....		4,187 20
Aluminum Co. of Canada, Ltd., Georgetown.....		2,002 60
Associated Screen News Ltd., Montreal.....		111,764 21
Ayerst, McKenna and Harrison Ltd., Montreal.....		16,986 61
Benevolent & Protective Order of Elks, Thetford Mines.....		2,289 98
Bordeaux Wines Ltd., Niagara Falls.....		2,865 48
Bright, T. G. & Co. Ltd., Niagara Falls.....		353,013 92
Canadian Industrial Alcohol Co., Ltd., Thurlow.....		5,754 21
Canadian National Carbon Co. Ltd., Toronto.....		10,783 49
Canadian Wool Board Ltd., Hamilton.....		4,283 40
Carpenter, W. R. Ltd., Vancouver.....		8,246 79
Ce-Pha-Nol Products Sales Reg'd, Montreal.....		3,775 35
Chateau-Gai Wines Ltd., Niagara Falls.....		21,929 14
Continental Rug Co. Ltd., Toronto.....		1,287 60
Dominion Art Metal Works, Ltd., Toronto.....		1,090 81
Dominion Engineering Works Ltd., Montreal.....	2,093 65	
Duke-Fingard Inhalation Hospital, Toronto.....		2,168 00
Electric Heaters & Engineering, Toronto.....		6,814 87
Farm Home Cannery, Chase.....		1,113 69
Fishways at Hell's Gate in Fraser River Canyon.....		9,201 98
General Films Ltd., Toronto and Regina.....		19,680 22
Hardesty, W. C., of Canada, Ltd., Toronto.....		7,366 15
Harding Carpets Ltd., Brantford.....		5,748 70
Hebrew Communities in Canada.....		64,441 09
Hubbard Felt Co. Ltd., Montreal.....		2,349 30
Hubbard Soaps, Toronto.....		1,930 54
Imperial Oil Ltd., Sarnia.....		15,455 40
Jordan Wine Co. Ltd., St. Catharines.....		7,802 06
Lalumiere & Frere, Montreal.....		5,650 91
L'Auto Neige Bombardier Ltée, Valcourt.....		4,011 57
L'Hopital St. Jean Eudes au Havre St. Pierre, Cote Nord.....	2,964 81	
Lever Bros., Ltd., Toronto.....		4,296 20
Marsh, Fred, Winery, Niagara Falls.....		12,685 64
Mayflower Dress, Inc., Montreal.....		1,996 84
Melbourne Merchandising Limited, Toronto.....		21,778 95
Mines and Resources, Department of, Banff Office.....		1,628 95
Morgan, Henry & Co. Ltd., Montreal.....	2,562 99	
National Defence, Department of—Air.....		1,377 92
Navy League of Canada.....	4,863 05	756 00
O'Keefe's Brewing Co. Ltd., Toronto.....		1,440 00
Old Battlefield Wine Co., Hamilton.....		10,918 35
Orange Freeze Co. of Canada, Ltd., Montreal.....		1,717 69
P. & S. Garment Co., Montreal.....		3,886 57
Parkdale Wines, Ltd., Toronto.....		33,228 72
Paterson Steamships Ltd., Fort William.....		33,450 20
Polymer Corporation Limited, Sarnia.....		123,670 69
Procter & Gamble Co. of Canada, Ltd., Hamilton.....		2,247 60
Quebec Sugar Beet Refinery, St. Hilaire.....		11,173 66
Regent Knitting Mills, Ltd., Montreal.....		3,774 25
Royal Victoria Hospital, Montreal.....		1,446 16
Seagram, Joseph E. & Sons, Ltd., Waterloo, Ont.....		8,375 04
Shawinigan Chemicals Ltd., Montreal.....		1,530 00
Smith, Werner G., Co. Ltd., Toronto.....		2,441 00
Spencer, David Ltd., Vancouver.....	1,269 38	
Steel Co. of Canada Ltd., Hamilton.....		52,795 16

	Refunds	Remissions
Stormont Chemicals Ltd., Cornwall.....	3,891 13	
United Seamen's Service Incorporated, New York.....		1,089 32
University of Montreal, Montreal.....		4,949 80
University of Toronto, Toronto.....	155 76	18,598 63
Veteraft Factories of Department of Veterans Affairs.....		6,647 15
Victory Mills, Toronto.....	15,462 55	
Welland Chemical Works Ltd., Niagara Falls.....	2,796 65	
Whitaker, G. E. & Co. Ltd., Peterborough.....		14,758 03

67. Descriptions with respect to amounts exceeding \$50,000 are:—

Associated Screen News Ltd.—Motion picture projectors, and accessories and equipment therefor, were imported on behalf of auxiliary service organizations for use in the education and entertainment of the members of the armed forces.

Bright, T. G. & Co. Ltd.—This refers to excise duty in excess of \$1.50 per proof gallon leviable on spirits distilled from wine produced at a registered winery from native fruits and used exclusively for improving the quality of native wine.

Hebrew Communities in Canada.—This refers to passover bread or matzos and matzos products imported for use during the Passover Season.

Polymer Corporation Limited.—This refers to machinery and equipment, plans, drawings, etc., in connection with the synthetic rubber plant at Sarnia.

Steel Co. of Canada Ltd.—This refers to steel ingots, imported from the United States to supplement the Canadian steel production for the war programme, on which the import duty and war exchange tax were remitted to enable them to be sold in Canada at ceiling prices.

68. By various orders in council made under the authority of the War Measures Act, refunds or remissions in excess of \$1,000 were made to:—

	Refunds	Remissions
Boeing Aircraft of Canada Limited, Vancouver.....		\$2,129,717 50
Canada and Dominion Sugar Company Limited, Chatham.....		2,103 66
Canadian National Railways.....		3,916 08
Michigan Central Railway.....		10,343 82
National Defence, Department of—Army.....		1,040 40
Owners of Norwegian M/V "Polarbjorn".....		5,695 00
Pere Marquette Railway.....		18,725 67
Shell Oil Company of British Columbia, Limited, Vancouver.....		256,017 81
Union Tractor and Harvester Company Limited, Calgary.....	\$7,962 66	
United States Armed Forces.....		29,185 79
Wabash Railway.....		25,917 81

69. Descriptions with respect to the items are:—

Boeing Aircraft of Canada Limited.—This refers to materials and parts to be incorporated into and form a constituent part of aircraft components for the United States Government, and also to equipment, machinery and tooling imported to be used in the production of such aircraft components.

Canada and Dominion Sugar Company Limited.—This remission of duty was with respect to three automatic beet dumps, of a class not made in Canada, which were imported to replace manpower in the unloading of beets at weigh stations in the beet growing territory.

Canadian National Railways; Michigan Central Railway; Pere Marquette Railway; Wabash Railway.—The duties were assessed on repairs effected in the United States to locomotives, railway cars and coaches to be returned to Canada.

Department of National Defence—Army.—This refers to importations from the United States in connection with joint research projects, of which 75 per cent of the cost is being borne by the United States Government.

Owners of Norwegian M/V "Polarbjorn."—This refers to a cargo of seal blubber, seal pelts and other products of the seal fishery, estimated at 100 tons, landed in Canada from a sealing expedition.

Shell Oil Company of British Columbia, Limited.—This remission was made on "synthetic" crude petroleum consisting of a blend of petroleum products imported in place of crude petroleum, since the Company's Vancouver refinery is not equipped to extract certain valuable strategic products which would otherwise be lost to the war effort.

Union Tractor and Harvester Company Limited.—This relates to repair work, parts, etc., in connection with machinery of the United States Government used on the Alaska Highway and Canol projects.

United States Armed Forces.—Duties and taxes were remitted on alcoholic beverages imported for personal use by United States Armed Forces.

70. The excise taxes derived from (a) the sale of postage stamps used on cheques, bills of exchange, promissory notes, receipts to banks, money orders and travellers' cheques, and (b) stamp taxes on letters and post cards and on Post Office money orders and postal notes are not included in the Department's statement of revenues. The collections are reported by the Post Office Department as Postal Revenue.

71. Section 102 of the Special War Revenue Act permits the Minister to appoint stamp vendors. By Order in Council P.C. 67/932 of April 22, 1939, it is directed that chartered banks and other persons authorized to sell excise stamps "may be allowed or paid a remuneration or commission at the rate of 2 per cent. of the face value of all individual purchases. . . amounting to \$10 or over, such commission to be allowed or paid at the time of purchase. . ." In the fiscal year \$200,089.62 was deducted as commissions at time of purchase. The Revenue is thus under-stated by that amount. The matter is also noted because it involves the authority of the Governor in Council to exercise an appropriating power with respect to revenue. The Act does not specifically vest such a power in the Governor in Council.

TAXATION DIVISION

72. Orders in council now referred to were made under the War Measures Act and have the effect of amending or suspending certain provisions of the Income War Tax Act as indicated:—

- (a) P.C. 82/2705 of April 18, 1944, extends the provisions of section 4 (v) (as enacted by section 4 of c. 14, Statutes 1943) to any member of the Canadian Army (Active Force) and the Royal Canadian Air Force carried on the strength and within the establishments of Canadian Hospital Ships and of Ships' Conducting Staffs.
- (b) P.C. 3254 of May 2, 1944 (amending P.C. 1087 of February 21, 1944) provides exemption from payment of the portion of the "taxes otherwise payable", as referred to in section 7A of the Income War Tax Act (sometimes referred to as the Refundable Portion), and also income tax on one-fifth of the pay (including dependents' allowances) and all subsistence allowances received relative to the duties overseas of Auxiliary Service Supervisors, who are personnel of such organizations as Canadian Legion War Services, Inc., the National Council of the Y.M.C.A., Knights of Columbus Canadian Army Huts and Salvation Army Canadian War Services, who have been selected by the Royal Canadian Navy, the Army and the Royal Canadian Air Force for service with the said forces.
- (c) P.C. 115/3735 of May 19, 1944, permits the payment of taxes owing by individuals or estates, in respect of income of the year 1943, to be deferred from April 30 to August 31, 1944, and grants exemption, for that period, from payment of the interest accruing under section 48.
- (d) P.C. 76/8058 of October 18, 1944, relieves members of
Canadian Naval, Military and Air Forces who have served overseas on the strength of an overseas unit, outside of the Western Hemisphere; and of
Auxiliary Services who have served overseas, outside of the Western Hemisphere, and worked with, or were attached to, an overseas unit of the Canadian Active Service Forces,
from the payment of interest, for the period they were outside the Western Hemisphere, on any outstanding income tax liability, if the tax is paid within one year from the date on which the taxpayer returns to Canada.
- (e) P.C. 128/8367 of October 31, 1944, directs that moneys granted to a discharged person under the provisions of paragraphs 6, 8 and 9 of Order in Council P.C. 5210 of July 13, 1944, known as the Post-Discharge Re-establishment Order, shall not be liable to taxation under the Income War Tax Act.
- (f) P.C. 1748 of March 13, 1945, extends to December 31, 1945, the period of operation of subsection 5 of section 8. This authorizes certain tax credits, by way of deductions from tax of contributions and expenses made and incurred on prospecting for base metals, strategic minerals, oil and gas. The Order also extends the period during which expenditures may be incurred under subsections 6, 7, 8, 9, 10 and 11 of section 8 of the Income War Tax Act.

73. In the Auditor General's report for the fiscal year 1937-38 it is stated:—

On page v of the Introduction to my last report, I referred to the opinion of the Department of Justice that the personal files of taxpayers in possession of the Income Tax Division do not fall within the scope of the examination required by section 45 (1) of the Consolidated Revenue and Audit Act, and I stated that, in view of this opinion, I had referred the matter to the Minister of Finance for such action as the Government might deem advisable. At the request of the Minister of Finance the opinion was reconsidered by the Deputy Minister of Justice, who subsequently stated that ". . . the Auditor General has the same powers of audit of income taxes as he has with regard to the revenue of any other department, except in so far as the documents mentioned in section 81 of the Income War Tax Act are concerned. He is not permitted to see these documents for two reasons: first, because he is precluded by the provisions of said section 81, and second because he has no power to review the findings of the Minister." Consequently, I cannot satisfy myself regarding the accuracy of assessments of Income Tax, nor ascertain on behalf of Parliament that the provisions set forth in the Income War Tax Act, with regard to these assessments, have been properly applied by the Income Tax Division.

Consequently, audit of transactions relating to income and excess profits taxes and succession duties has been in the nature of audit tests of the accounts of assessments brought on charge in the accounts of the individual taxpayer, the treatment of tax deductions at the source and the collection procedure relative to both of these. Audit tests during the year, at several of the district offices, disclosed that collections of arrears of taxes were proceeding slowly. While this was partly attributable to shortages of staff, the attention of the Division has been drawn to the desirability of making certain that neither weaknesses in internal organization nor inefficient procedures are contributory factors.

74. Section 3 of the Income War Tax Act was amended by c. 14, Statutes 1943-44, by adding a further subsection. This provides that:—

Any payment. . . in connection with any duty, office or employment, whether as allowances on a per diem or other periodic basis, living allowances or expenses, or otherwise. . . shall be salary of such person and taxable as income for the purposes of this Act. . .

The amendment followed a decision of the Exchequer Court that a per diem allowance in issue was not "income" as defined in the Income War Tax Act (*Maurice Samson v. Minister of National Revenue* [1943] Ex. C.R. 17). An undertaking was given by the Minister of Finance in the House of Commons on April 15, 1943:—

This is not in the law, but it is the undertaking I am prepared to give: That persons serving the government on an allowance, if they can show to the satisfaction of the government that it was their clear understanding that they were not to be taxable on this allowance either in whole or in part, will receive treatment in accordance with this clear understanding under the Consolidated Revenue and Audit Act, and these remissions may apply to classes of public servants as well as to individuals.

During the year 1944-45 exceptions were made by executive orders, presumably by reason of this undertaking:—

- (a) Order in Council P.C. 95/5177 of July 7, 1944, made under authority of section 33 of the Consolidated Revenue and Audit Act, 1931, authorizes remissions totalling \$21,966.77 to 27 employees of the Crown and 2 of the Bank of Canada. This sum represents the tax for the years 1940, 1941 and 1942 on "allowances received. . . in compensation for out-of-pocket expenses incidental to the performance of their duties." The per diem allowances involved amounted to \$72,944.46.
- (b) Orders in Council P.C. 198/7505 of September 27, 1944, P.C. 92/8685 of November 14, 1944, P.C. 142/185 of January 10, 1945, and P.C. 107/637 of January 31, 1945, made under the authority of section 33 of the Consolidated Revenue and Audit Act, 1931, authorize remissions totalling \$31,369.44 to 24 employees of various government departments, being the tax for the years 1940, 1941 and 1942 in respect of payments "received by these employees as compensation for the expense of living apart from their respective homes in the performance of their duties." The per diem allowances involved totalled \$84,314.75.

75. Orders in Council P.C. 73/5275 of July 11, 1944, and P.C. 120/8848 of November 22, 1944, made under authority of section 33 of the Consolidated Revenue and Audit Act, 1931, authorize remission of the tax due and exigible for the year 1943 on special subsistence allowances paid to personnel of the Canadian Army, the Royal Canadian Air Force and the Royal Canadian Navy, who served in the Yukon, the Northwest Territories, Northern Canada, Newfoundland and the United States during that year.

76. Order in Council P.C. 103/7934 of October 14, 1944, made under authority of section 33 of the Consolidated Revenue and Audit Act, 1931, authorizes remission of the tax assessable for 1944 and subsequent years in respect of allowances received by employees of the Air Services Division of the Department of Transport "as compensation for the expense of living in Newfoundland and Labrador in the performance of their duties."

77. Order in Council P.C. 6020 of August 1, 1944, made under the authority of section 33 of the Consolidated Revenue and Audit Act, 1931, provides that:—

. . . any additional tax found due by reason of including the amount received from the encashment of Wheat Participation Certificates with the other income of the farmer in the year of encashment, over and above that tax which would have been claimed if the farmer had been taxable in the year of receipt of the Wheat Participation Certificate, be remitted in any individual case.

The amount involved is not stated in the Order in Council.

78. Relying on the provisions of section 33 of the Consolidated Revenue and Audit Act, 1931, the Governor in Council authorized, because of exceptional circumstances, refunds and remissions of income or excess profits taxes to various persons. In those cases involving less than \$1,000, the relief granted totalled \$2,493.47; while refunds and remissions exceeding \$1,000 were made to:—

Allanson Armature Mfg. Co. Limited, Toronto.....	\$ 1,885 25
Dominion Foundries and Steel Limited, Hamilton.....	641,476 44
Estate of E. A. Dunlop, Ottawa.....	2,848 32
Gillies Bros. Limited, Braeside.....	10,201 31
Riverside Ranching Company Limited, Medicine Hat.....	3,162 07
Wellesley Hospital, Limited, Toronto.....	3,196 10

79. Sutton-Horsley Company Limited, Leaside, was engaged in munitions production. The Crown first took management control and later acquired ownership. A provision of the purchase agreement was that the Company should be deemed not to have been in receipt of

any income on its own behalf from January 3, 1940, to date of contract, save as to the sum of \$7,243, paid to shareholders during that period. Order in Council P.C. 1/3656 of May 15, 1944, made under the authority of section 33 of the Consolidated Revenue and Audit Act, 1931, gives effect to this by declaring income or excess profits taxes which might have been exigible under the law prior to contract or purchase to be cancelled and remitted.

80. By use of the provisions of the War Measures Act, relief was granted to Mr. and Mrs. J. F. Flemons, Ottawa, from income tax with respect to income received "during any year in which they are engaged in their present duties with the Canadian Postal Censorship."

81. Relief was granted to Canadian General Transit Company Limited, Montreal, of \$28,070.61, and to McColl Frontenac Oil Company Limited, Montreal, of \$8,598.72, by orders in council made under the authority of the War Measures Act. In both cases the corporations had tank cars under lease from United States owners. The owners refused to lease any additional cars unless they were relieved from the necessity of paying the tax imposed by section 27 of the Income War Tax Act. The Canadian companies paid full rentals to the owners and, in addition, assumed the tax payable to the Canadian Government. The sum of remissions represents the tax payments.

82. The War Measures Act is also cited as authority for Order in Council P.C. 3980 of May 26, 1944, which relieves Goodyear Tire and Rubber Company of Akron from income or excess profits taxes on royalty payments in respect of a patented process utilizing certain ingredients known as "Amines", which the Polymer Corporation (a Crown company) represented it planned to use in the Canadian synthetic rubber programme. The remission is granted consequent on an undertaking to reduce any royalties payable in this regard by or on behalf of the Crown from $2\frac{1}{4}$ cents to three-eighths of one cent per pound.

83. Remissions of income and excess profits taxes were also made in compliance with agreements entered into under the terms of section 8 of the War Exchange Conservation Act. These remissions are not reported in detail as the relative agreements are, by the Act, laid before Parliament.

Post Office Department

84. Gross revenues in the fiscal year were \$79,550,199.96. Expenditures amounted to \$68,107,665.14, of which \$13,478,384.07 was paid out of postal revenues and \$54,629,281.07 charged to parliamentary appropriations. There is, therefore, an apparent surplus of \$11,442,534.82. Were services which are rendered to or by the Post Office, without charge, brought into the accounts, and were it practicable to allocate all revenues to the proper heads of account, it is probable that a deficit would exist in postal operations. This is exemplified by the fact that a substantial sum, probably in excess of \$20,000,000, would be transferred to the Department of National Revenue, as representing collections from the Special War Revenue taxes, paid by postage stamps, on mail matter, cheques, etc. Another factor affecting Post Office revenues is the basis of payment for the carriage of mail by Trans-Canada Air Lines. Under the relative agreement, which conforms with the Trans-Canada Air Lines Act, 1937, new rates are established each year. These are applied to the total number of miles flown by the Corporation's aircraft. If the Corporation ends a year with a profit, rates are reduced in the succeeding year to offset one-half of the profit; but if it had a deficit, then the rates for the current year "shall be fixed so as to produce an increase in the sum total to be paid on account of the said rates equal to the deficit in the preceding year." Thus, instead of rates being calculated in relationship to operating costs as applied to the Department's mail space requirements and distances necessarily flown, payments may, in part, be in the nature of subsidies to the Corporation in respect of unprofitable activities which have little or no relationship to the requirements of the Post Office. In the fiscal year 1944-45 payments to Trans-Canada Air Lines were \$3,868,821.60.

85. The Department is striving to improve its accounting procedures, but the situation still is that accounting controls may not be regarded as satisfactory with respect to money orders, postal notes and postal note scrip issued and outstanding.

86. Pending reimbursement from the country concerned, British and foreign money orders cashed in Canada are charged to the account reflecting the liability for "money orders and postal notes outstanding". In consequence, the liability as shown by the Department's

balance sheet is understated to the extent that settlements for such orders, less any compensating items, were not received prior to the close of the fiscal year. On the other hand, a liability is being built up which it is unlikely will have to be met in respect of old outstanding money orders and postal notes. Experience demonstrates that, even after allowing for increases in issues, the value of orders and notes redeemed each year is less than the value of those issued. The liability includes \$100,663.31 in respect of premiums on Canadian orders payable in U.S. funds. As in 1943-44, this figure represents the premiums collected on orders issued during the last quarter of the fiscal year and may therefore differ considerably from the true liability, but under the present method of accounting it is impracticable to establish the correct figure.

87. Postal note stamps (scrip) used by the public during the fiscal year in the making of remittances amounted to: \$242,606.48 attached to postal notes and \$636,069.01 used separately. Compared with the previous fiscal year, these figures are increased by \$58,139.57 and \$255,934.91, respectively. Among the reasons for the introduction of "postal note scrip" was that of obviating payment of disproportionate commissions to postmasters who are compensated out of postage stamp sales. No fee is charged for scrip; and furthermore, remittances in this form escape the excise tax payable on other remitting instruments.

88. Discounts were paid in some cases to postage meter and postage register machine users who were not engaged in selling postage stamps to the public. It is debatable if such persons are "agents" of the Department within the terms of section 7(o) of the Post Office Act.

89. The Department is deducting 5 per cent from monthly commission warrants of revenue postmasters who have authorized the Department so to do. The moneys are deposited in a special account in the Post Office Savings Bank. Withdrawals may be made on application of officers of the revenue postmasters' association. The purpose is to accumulate a fund which may later be used in establishing a superannuation scheme for revenue postmasters. It is a proviso that should no superannuation plan materialize, the money will be returned, with interest. A general executive order applicable to the public service directs that, (a) no power of attorney be recognized in respect of salaries, wages or superannuation allowances, except with Treasury Board authorization, and (b) no power of attorney be acted upon if the person designated to receive is an officer, clerk or employee in the service of Canada. Treasury Board consent was not obtained to the deductions from commission warrants.

Department of Public Printing and Stationery

90. A surplus of \$17,535.82 resulted from the year's operations of the Printing branch and was credited to Revenue.

91. The Stationery branch ended the year with a surplus of \$71,155.25 on the year's operations. This amount was applied as a reduction of the deficit of \$75,980.44 brought forward from the previous year. The balance of the deficit, \$4,825.19, remains as a charge against the statutory advance provided to the King's Printer.

Department of Secretary of State

92. Section 28 of the Naturalization Act, c. 138, R.S., vests in the Governor in Council a power to make regulations with respect to the imposition and application of naturalization fees. A schedule of fees has been established. It allows clerks of the courts to retain the \$5 fee paid by the applicant "on filing applications with the court for a decision that the applicant is fit and qualified to be naturalized", and the \$1 fee "on filing Declaration of Intention with Court", with the proviso that if in any calendar year a clerk of court collects fees in excess of \$2,000, the excess be surrendered to Consolidated Revenue Fund. This proviso has not been invariably respected. The result is that excess fees retained have accumulated to an amount of \$132,860.54 as at March 31, 1945. A division is: Calgary (Supreme) \$3,735; Dauphin (County) \$95; Edmonton (Supreme) \$29,292.94; Hamilton (General Sessions of the Peace) \$125; Lethbridge (District) \$345; Montreal (Circuit) \$34,366.29; Port Arthur (District) \$4,740; Prince Albert (District) \$12.50; Sandwich (Supreme) \$45.50; Saskatoon (District) \$495; Sudbury (General Sessions of the Peace) \$65; Toronto (General Sessions of the Peace) \$41,996.25; Vancouver (County) \$8,400; Welland (County) \$950; Wetaskiwin (District) \$1,445; Windsor (General Sessions of the Peace) \$65; Winnipeg (County) \$6,687.06.

Soldier Settlement of Canada

93. Order in Council P.C. 10472 of November 19, 1942, was made under the authority of the War Measures Act. Its purpose is to reduce sales agreements' interest rate to $3\frac{1}{2}$ per cent in those cases where the soldier settler enlisted in the present war. On March 28, 1945, Order in Council P.C. 8346 was made under the same authority. It extends the benefit of the $3\frac{1}{2}$ per cent rate, "from and after the standard date in 1944", to all soldier settlers who have not abandoned their land and whose agreements have not been terminated, rescinded or assigned. Attention is drawn to the matter, not because of the concession to the soldier settlers, but because a consequence is that if a soldier settler subsequently assigns his equity in the agreement to another, who need not necessarily be a returned man, that individual secures the benefit of the $3\frac{1}{2}$ per cent rate.

Department of Trade and Commerce

94. Test examinations of records of the Export Permit Branch disclosed the need of improvements being made in revenue control practices and accounting procedures. The Department has made changes in procedure to strengthen the system and to safeguard the revenue.

Department of Transport

95. Under the authority of section 33 of the Consolidated Revenue and Audit Act, 1931, remissions were made of fines amounting to \$14 levied under radio Acts. Under the same authority, \$7,965.39 was remitted to the Consolidated Oka Sand and Gravel Company Limited, being (a) reduction in wharfage charges on sand during the years 1937 and 1938, \$7,173.54, and (b) lying-in-charges, August 1933 to February 1935, \$791.85.

96. The Department's attention was directed to inadequacies in the accounting control of revenue at headquarters of the Steamship Inspection Branch, and suggestions for improvement of the system were made. The Department advises that the recommendations will be given effect as soon as the volume of work and staff conditions in the various offices of the Steamship Inspection Branch permit.

Wartime Prices and Trade Board

97. Fines amounting to \$488,673.68 were received during the year for infractions of War-time Prices and Trade Board regulations. \$1,871.27 was subsequently refunded by order of the Governor General in the exercise of the pardoning power. The Board reports that fines amounting to \$236,289.61 were outstanding at March 31, 1945. Of this amount, \$103,797.25 was in the hands of provincial and municipal authorities pending decision as to final disposition. Of the \$132,492.36 remaining uncollected, \$6,230 was in suspense pending the outcome of appeals.

APPROPRIATION GRANTS

98. The amounts made available by parliamentary appropriations, the expenditures therefrom, and the lapsed balances were:—

Appropriations		\$5,878,587,049 89
Expenditures	\$5,245,611,924 00	
Loans and Investments.....	520,981,247 61	5,766,593,171 61
Lapsed		<u>\$ 111,993,878 28</u>

99. An allocation, by sources of appropriation, is:—

	Appropriations	Expenditures	Loans and Investments	Lapsed
Annual Appropriation Acts.....	\$ 305,101,757 28	\$ 251,662,312 25	\$ 9,205,997 89	\$ 44,233,447 14
Continuing Appropriations.....	685,871,521 51	575,503,296 54	110,368,224 97	—
<i>War</i>				
War Appropriation Acts—Subject to allotment by Treasury Board	3,718,100,000 00	3,615,100,612 46	35,238,956 40	67,760,431 14
Advances under section 3.....	365,148,920 08	—	365,148,920 08	—
War Appropriation (United Nations Mutual Aid) Acts.....	803,345,702 75	803,345,702 75	—	—
War Appropriation (United Kingdom Financing) Act, 1942.....	1,019,148 27	—	1,019,148 27	—
	<u>\$5,878,587,049 89</u>	<u>\$5,245,611,924 00</u>	<u>\$520,981,247 61</u>	<u>\$111,993,878 28</u>

100. *Annual Appropriation Acts*.—Amounts totalling \$305,101,757.28 were granted for the fiscal year ended March 31, 1945. Expenditures were \$260,868,310.14, of which \$251,662,312.25 was for general purposes and \$9,205,997.89 for active loans and advances. Thus, \$44,233,447.14 granted by the annual Appropriation Acts lapsed at the year-end and was written off in accordance with the provisions of section 32(1) of the Consolidated Revenue and Audit Act, 1931. Departments which had appropriation balances in excess of \$500,000 lapse are:—

Agriculture	\$4,209,417 16
Finance	1,667,889 05
Fisheries	1,349,293 22
Labour	3,171,586 46
Mines and Resources.....	891,388 27
Munitions and Supply.....	2,192,746 20
National Health and Welfare.....	1,043,444 02
Post Office	3,723,899 59
Public Works	3,284,230 85
Reconstruction	1,781,323 37
Trade and Commerce	637,796 19
Transport	3,966,107 96
Veterans Affairs	14,724,743 04

101. Votes which had balances in excess of \$500,000 lapse were:—

Agriculture.—Votes 25, 466 and 431 provided \$917,474.76 for subsidies for cold storage warehouses. Of this amount, \$777,619.75 lapsed.

Vote 31 provided \$4,265,000 for wheat acreage reduction payments. Of this amount, \$2,297,454.24 lapsed.

Finance.—Vote 412 provided \$2,000,000 for the Dominion's share of advances, not exceeding \$3,200 per house, made jointly with approved lending institutions for the construction of new houses, and for the payment of losses in connection with the National Housing Act. Of this amount, \$923,008 lapsed.

Fisheries.—Vote 83 provided \$1,000,000 for Canada's share of the expenses of the International Pacific Salmon Fisheries Commission to overcome obstructions to the ascent of sockeye salmon at Hell's Gate Canyon and at other points on the Fraser River Watershed. Of this amount, \$906,845 lapsed.

Labour.—Vote 108 provided \$15,000,000 for the Government's contribution to the Unemployment Insurance Fund. Of this amount, \$2,253,820.70 lapsed.

Munitions and Supply.—Vote 175 provided \$4,500,000 for payments in connection with movements of coal. Of this amount, \$2,187,496.99 lapsed.

National Health and Welfare.—Vote 511 provided \$1,000,000 for departmental administration, including expenses incidental to organization. Of this amount, \$791,646.24 lapsed.

Post Office.—Votes 246 and 540 provided \$19,703,199 for air and land mail services. Of this amount, \$3,131,394.02 lapsed.

Public Works.—Vote 543 provided \$900,000 for the purchase of the Royal College of Physicians Building, London, England. The whole amount lapsed.

Reconstruction.—Vote 567 provided \$1,500,000 for departmental administration and other expenses. Of this amount, \$1,418,355.20 lapsed.

Transport.—Vote 336 provided \$2,400,000 for the construction of a ferry vessel for the Prince Edward Island ferry service. Of this amount, \$1,776,818.68 lapsed.

Votes 396 and 591 provided \$2,419,250 for the construction and improvement of airways and airports. Of this amount, \$339,121.37 lapsed.

Veterans' Affairs.—Votes 202 and 519 provided \$38,000,000 for European War Pensions. Of this amount, \$869,564.23 lapsed.

Votes 208 and 525 provided \$6,879,058 for care of patients. Of this amount, \$574,860.77 lapsed.

Vote 414 provided \$20,500,000 for purchase of land, improvements and farm machinery, etc., under the Veterans' Land Act. Of this amount, \$12,460,972.92 lapsed.

102. Active loans and investments of \$9,205,997.89 were made under the authority of the following votes:—

Vote 407(b)	Advances to National Harbours Board for reconstruction and capital expenditures	\$ 41,759 53
Vote 412	Advances under the National Housing Act to aid in the construction of low cost houses.....	1,076,992 00
Vote 413	Soldier Land Settlement and British Family Settlement advances	48,219 28
Vote 414	Veterans' Land Act advances for purchase of land, improvements, farm machinery, etc.	8,039 027 08
		<u>\$9,205,997 89</u>

103. *Continuing Appropriations.*—In addition to expenditures incurred under the authority of annual appropriations, payments totalling \$575,503,296.54 were made under the authority of various statutes which authorize charges to Consolidated Revenue Fund without further appropriation. Expenditure for interest and other charges for servicing the public debt, old age pensions, provincial subsidies and compensation to provinces with respect to taxation agreements, and salaries of the Governor General, lieutenant-governors and judges comprised more than 80 per cent of the total.

104. Active loans and investments totalling \$110,368,224.97 were also made under the following statutory authorities:—

Canadian National Railways Refunding Act, 1938.....	\$ 35,000,000 00
Canadian National Railways Financing and Guarantee Act, 1940.....	425,434 16
Canadian National Railways Financing and Guarantee Act, 1941.....	52,902 02
Canadian National Railways Financing and Guarantee Act, 1942.....	5,297 13
Canadian National Railways Refunding Act, 1944.....	56,684,000 00
Export Credits Insurance Act, 1944.....	1,000,000 00
Municipal Improvements Assistance Act, 1938.....	55,545 00
National Housing Act, 1938.....	19,673 57
National Housing Act, 1944.....	16,806 00
Seed Grain Loans Guarantee Act, 1938.....	16,468,852 49
Surplus Crown Assets Act, 1944.....	600,000 00
Canada Grain Act, 1930.....	39,331 79
Indian Act, c. 98, R.S.....	382 81
	<u>\$110,368,224 97</u>

105. *War Appropriation Acts.*—Appropriations totalling \$3,650,000,000 were provided to defray expenditures and to make loans and advances for:—

- the security, defence, peace, order and welfare of Canada;
- the conduct of naval, military and air operations in or beyond Canada;
- promoting the continuance of trade, industry and business communications, whether by means of insurance or indemnity against war risk or in any other manner whatsoever; and
- the carrying out of any measure deemed necessary or advisable by the Governor in Council in consequence of the existence of a state of war.

106. Section 2 of the War Appropriation Act No. 2, 1944, provides that any moneys received by way of refund or repayment of any advance, loan or expenditure made under the authority

of that Act or previous like Acts may, with the approval of the Governor in Council, be re-expended, advanced or loaned for the purposes enumerated. Pursuant to this provision; the Governor in Council by P.C. 63/2662 of April 17, 1945, authorized re-expenditure of such sums of money as might be required from the excess credit balances of approximately \$120,000,000 in the Munitions Production Allotment Fund. Treasury Board allotted amounts totalling \$68,100,000. Thus, in all, a total of \$3,718,100,000 was available for expenditures, advances and loans under these provisions of the Act.

107. Section 3 of the War Appropriation Act No. 2, 1944, reads:—

3. (1) The Government of Canada may act as the agent of the Government of any British or foreign country allied with His Majesty for any purpose which, in the opinion of the Governor in Council, will aid directly or indirectly in the prosecution of the war, and any obligations or costs incurred temporarily or assumed by the Government of Canada in the exercise of the powers hereby conferred may be paid out of any unappropriated moneys in the Consolidated Revenue Fund.

(2) Any expenditure required to be made by the Government of Canada under any contract for munitions of war and supplies entered into by the Government of Canada for the purpose of enabling any company wholly-owned by the Government of Canada to fulfil its obligations in respect of orders received by such company from the government of any British or foreign country allied with His Majesty may be paid out of any unappropriated moneys in the Consolidated Revenue Fund.

Advances totalling \$365,148,920.08 were made under the authority of this section as follows:—

Non-interest bearing—	
United Kingdom	\$ 97,075,431 37
United States	1,818,457 45
Belgium	950,000 00
Norway	202,423 09
Other Allied Governments.....	102,608 17
Interest bearing—	
Foreign Exchange Control Board.....	265,000,000 00
	<u>\$365,148,920 08</u>

108. As to the last, under the authority of the War Measures Act, the Exchange Fund Act and section 3 quoted above, Order in Council P.C. 6840 of August 30, 1943, as amended, authorized loans of \$900,000,000 to the Foreign Exchange Control Board. During the year, \$265,000,000 was advanced. The total outstanding advances as at March 31, 1945, were \$850,000,000. Interest is paid at the rate of 1 per cent per annum.

109. The section above quoted has been part of the annual War Appropriation Acts since 1939, and it has been utilized each year. As a consequence, \$1,368,358,046.20 was the sum recoverable, as of March 31, 1945, from:—

Australia	\$ 37,472 41
France	64,992 66
Greece	13,801 19
Newfoundland	15,350 52
New Zealand	67,938 53
Norway	377,318 89
Union of Soviet Socialist Republics	10,046,776 43
United Kingdom	504,419,182 64
United States	3,294,798 71
Foreign Exchange Control Board.....	850,000,000 00
Other Governments	20,414 17
	<u>\$1,368,358,046 20</u>

110. The operations resulting from the War Appropriation Act, stated in summary form, were: \$4,083,248,920.08 was made available for expenditures:—

Specifically appropriated by the Act.....	\$3,650,000,000 00
Made available by applying section 2.....	68,100,000 00
Advanced under authority of section 3.....	365,148,920 08
	<u>\$4,083,248,920 08</u>

Disbursements were:—

General war purposes	\$3,615,100,612 46
Loans and advances of a general nature.....	35,238,956 40
Advances under section 3.....	365,148,920 08
	<hr/>
Lapsed	4,015,488,488 94
	67,760,431 14
	<hr/>
	\$4,083,248,920 08
	<hr/>

111. The loans and advances of a general nature were made to:—

Commodity Prices Stabilization Corporation Limited.....	\$12,658,133 30
Wartime Food Corporation Limited.....	4,365 30
Purchase of Railway Equipment leased to Canadian National Railways—	
1942 and 1943 Agreement.....	6,058,497 57
1942 and 1943 Equipment Programme Agreement, Plan B.....	1,675,000 00
1944 Equipment Programme	13,030 925 03
Dawson Creek Sewage	57,453 89
Steep Rock Iron Mines, Limited, Development.....	1,754,581 31
	<hr/>
	\$35,238,956 40
	<hr/>

112. *The War Appropriation (United Nations Mutual Aid) Acts 1943 and 1944.*—These Acts appropriated \$1,800,000,000 to be administered by the Canadian Mutual Aid Board to the end that war supplies and such other commodities, articles or services as may be designated by the Governor in Council as essential to the conduct of the war or to the relief and maintenance of any United Nation may be made available to signatory nations to the Declaration by United Nations, dated January 1, 1942, the United Nations Relief and Rehabilitation Administration and to any other nation or authority which may be designated by the Governor in Council as being associated with Canada in the prosecution of the war. Of the total of \$1,800,000,000, \$912,603,220.34 was spent in the previous fiscal year. Consequently, \$887,396,779.66 was available for expenditure during 1944-45. Disbursements during the fiscal year were \$803,345,702.75, leaving \$84,051,076.91 available for expenditure in subsequent years.

113. *The War Appropriation (United Kingdom Financing) Act, 1942.*—Under this authority, \$1,019,148.27 was advanced to the Canadian National Railways to enable the Company to acquire certain of its sterling securities which had been repatriated from the United Kingdom.

EXPENDITURES

114. Total expenditures of the fiscal year, including write-down of assets but exclusive of loans, advances and investments treated as active assets, were \$5,245,611,924. This is a decrease of \$76,641,581.27 when compared with the preceding year. A comparison by principal classifications with those of the previous year is:—

General—	1943-44	1944-45
Ordinary	\$ 630,380,759 90	\$ 767,375,932 89
Special	37,496,307 03	7,505,786 39
Capital	2,621,978 38	3,163,752 02
Government-owned Enterprises	1,306,961 21	1,358,058 03
Other Charges, including Write-down of Assets.....	63,424,404 90	25,326,020 69
Adjusting Entries	—	22,436,058 77
	<hr/>	<hr/>
	735,230,411 42	827,165,608 79
War Appropriation Acts.....	3,674,419,873 51	3,615,100,612 46
War Appropriation (United Nations Mutual Aid) Acts....	912,603,220 34	803,345,702 75
	<hr/>	<hr/>
	\$5,322,253,505 27	\$5,245,611,924 00
	<hr/>	<hr/>

115. *Adjusting Entries.*—As explained in Para. 23, these are bookkeeping adjustments which involve no outlay of cash. The principal item is \$22,400,052.60 relating to the Canadian National Railways' surplus, which is referred to in Para. 18 of this report.

116. The main item in the category of "Other Charges" is an increase of \$25,000,000 in the general reserve set up in the Balance Sheet of Canada for possible losses on the ultimate realization of active assets.

117. *Government-Owned Enterprises.*—Expenditures under this classification consist of (a) the operating deficits of \$773,383.66 for the Prince Edward Island Car Ferry and Terminals and \$58,907.04 for the Churchill Harbour for the calendar year 1944, and (b) non-active advances to the National Harbours Board amounting to \$525,767.33. In harmony with past practice, this classification comprises only the losses of and non-active advances to those Government-owned enterprises which were established before the war and which are operated as separate corporations. The administrative expansion since 1939 in the use of public enterprises of an industrial or commercial nature is not reflected in this accounting classification.

118. *Capital Expenditures.*—Expenditures charged to appropriations designated as Capital in the schedules to the annual Appropriation Acts amounted to \$3,163,752.02. The charges were allocated as follows:—

Authority	Purpose	Amount
Vote 381	River St. Lawrence Ship Channel—contract dredging in the St. Lawrence River and Montreal Harbour, including cost of administration	\$ 953,984 47
Vote 384	Hudson Bay Railway—construction and improvements.....	6,457 60
Vote 386	Construction of an icebreaker—railway car—highway vehicle —passenger ferry vessel for the Prince Edward Island car ferry service	623,181 32
Votes 396 and 591	Airways and Airports—construction and improvements, including lighting and radio facilities.....	1,580,128 63
		<hr/>
		\$3,163,752 02
		<hr/>

119. *Special Expenditures*.—Expenditures classified as Special amounted to \$7,505,786.39. This is a decrease of \$29,990,520.64 when compared with the Special Expenditures of the previous fiscal year, in which wheat acreage reduction payments totalled \$30,950,345.72. Particulars of 1944-45 disbursements are:—

Authority	Purpose	Amount
Vote 29	Prairie Farm Rehabilitation Act and Water Storage.....	\$1,918,874 93
Vote 30	Prairie Farm Assistance Act Administration.....	188,155 82
C. 50, 1939	Prairie Farm Assistance Act—advances to Prairie Farm Emergency Fund	1,294,957 83
Vote 31	Wheat Acreage Reduction payments and administration....	1,967,545 76
Vote 32	Assistance to encourage the improvement of cheese and cheese factories	1,647,417 66
C. 53, 1935	Canadian Wheat Board Act—increase in Wheat Board Reserve Account	186,444 58
Votes 84 and 481	Extension of educational work in co-operative producing and selling among fishermen.....	54,033 60
Vote 110	Relief Projects (undischarged commitments).....	27,840 50
Vote 173	Fur conservation and development of native crafts.....	68,341 57
Vote 467	Preliminary survey of water flow and drainage conditions —Lillooet Valley, B.C.	9,421 47
Vote 468	Agricultural Research—special projects.....	135,110 89
Vote 470	Administrative expenses of the Agricultural Prices Support Act, 1944	7,641 78
		<u>\$7,505,786 39</u>

This classification was adopted in 1930-31 to cover expenditures for unemployment and agricultural relief and for unemployment relief projects initiated to alleviate the effects of the depression. The purpose was to permit a fair year-to-year comparison of ordinary expenditures. Many charges now included are of the nature of ordinary expenditures. It is questionable if the present classification now serves the purpose originally intended.

ORDINARY EXPENDITURES

120. Ordinary expenditures totalled \$767,375,932.89 in 1944-45, a net increase of \$136,-995,172.99 over the corresponding total in the previous fiscal year. Appropriations and expenditures thereunder, classified by departments, were:—

Department	Appropriations	Expenditures	Lapsed
Agriculture	\$ 10,757,859 08	\$ 9,424,273 61	\$ 1,333,585 47
Auditor General's Office.....	363,980 00	360,851 39	3,128 61
Chief Electoral Office.....	199,883 39	178,766 22	21,117 17
Civil Service Commission.....	498,252 96	460,441 38	37,811 58
External Affairs	2,263,565 44	1,910,150 52	353,414 92
Finance	504,653,729 31	503,908,848 26	744,881 05
Fisheries	3,236,497 10	2,159,170 28	1,077,326 82
Governor General and Lieutenant Gov- ernors	232,389 48	222,757 23	9,632 25
Insurance	192,485 00	185,304 68	7,180 32
Justice	5,961,422 34	5,631,914 73	329,507 61
Labour	22,661,537 03	19,562,110 07	3,099,426 96
Legislation	2,354,119 93	2,264,597 53	89,522 40
Mines and Resources	13,180,261 36	12,295,531 52	884,729 84
Munitions and Supply.....	4,949,046 83	2,756,300 63	2,192,746 20
National Defence—			
Army	58,832 38	44,299 45	14,532 93
Navy	13,160 00	13,160 00	—
Air	9,834 19	9,834 19	—
National Health and Welfare.....	2,768,706 90	1,725,262 88	1,043,444 02
National Revenue	20,280,857 81	20,114,268 20	166,589 61
National War Services.....	878,176 00	837,719 50	40,456 50
Post Office	58,353,180 66	54,629,281 07	3,723,899 59
Prime Minister's Office.....	71,764 92	64,216 82	7,548 10

Department	Appropriations	Expenditures	Lapsed
Privy Council	85,402 00	81,029 59	4,372 41
Public Archives	135,021 17	123,557 62	11,463 55
Public Printing and Stationery.....	237,861 68	232,299 03	5,562 65
Public Works	16,452,957 13	13,168,726 28	3,284,230 85
Reconstruction	2,750,529 00	969,205 63	1,781,323 37
R.C.M.P.	7,644,670 61	7,182,689 03	461,981 58
Secretary of State.....	889,301 00	863,541 43	25,759 57
Trade and Commerce.....	7,337,266 00	6,699,469 81	637,796 19
Transport	19,260,122 54	18,265,081 66	995,040 88
Veterans Affairs	83,247,262 05	81,031,272 65	2,215,989 40
	<u>\$791,979,935 29</u>	<u>\$767,375,932 89</u>	<u>\$ 24,604,002 40</u>

Salary Payments

The observations now made relate to salary transactions generally and include those charged to War Appropriation.

121. Overpayments amounting to \$5,009.84 and underpayments amounting to \$586.56 were drawn to the attention of the Central Pay Office. As of June 1, 1945, overpayments recorded for the fiscal year 1944-45 showed accounts amounting to \$5,936.59 uncollected. Outstanding overpayments for the previous fiscal year, reported in Para. 89 of the last report of this Office as \$7,000 at June 1, 1944, have been reduced to \$2,996.42.

122. Recovery of overpayments made prior to March 31, 1945, was waived by executive order in the following cases:—

Department of Mines and Resources.—By Order in Council P.C. 35/798 of February 7, 1945, made under the authority of the War Measures Act, authority was granted to "waive recovery of overpayments in the amount of \$1,425.01, representing annual increases paid to 23 seasonal immigration inspectors as a result of a misunderstanding of the term 'Total Service' with respect to regulations governing the payment of annual increases to temporary employees."

Department of National Revenue.—Order in Council P.C. 108/2969 of April 25, 1945, waived recovery of overpayments of \$60 to each of 3 customs truckmen. It was stated that the overpayments, which occurred during the period October 1, 1944, to March 31, 1945, were occasioned by the misinterpretation of an order which provided for a revision in the salary range for the class "customs truckman".

Post Office Department.—Order in Council P.C. 152/185 of January 10, 1945, made under the authority of the War Measures Act, waived recovery of an overpayment of \$10 representing the amount of War Duties Supplement incorrectly paid to a clerk in the Financial Branch during the period from November 1, to December 31, 1943.

Order in Council P.C. 145/2247 of April 4, 1945, waived recovery of an overpayment of \$50 which was due to an error in the calculation of a salary gratuity paid in January, 1943, to the widow of a former employee.

Order in Council P.C. 156/2247 of April 4, 1945, waived recovery of an overpayment of \$19.76 to a clerk during the fiscal year 1943-44.

Department of Secretary of State.—Order in Council P.C. 18/4488 of June 23, 1945, waived recovery of a salary overpayment of \$60 occasioned by the premature promotion of a principal clerk, Companies Branch, to a position of head clerk, effective from July 1, 1944, when the position of head clerk was not vacated until January 1, 1945.

Department of Trade and Commerce.—Recovery of overpayments to 2 employees amounting to \$509.96 and \$159.24, prior to August 1, 1944, and resulting from improper application of the provisions of the Public Service Cost of Living Bonus Order, was waived by Order in Council P.C. 120/9151 of December 6, 1944.

123. War duties supplements are authorized in respect of specific duties undertaken by an employee in a stated position and at a stated location. Upon any change in duties, classification or location, payment ceases. Nor are they payable during periods of leave in excess of thirty days. In one instance the Treasury Board, after payment had been made without authority, sanctioned payment of \$2,361.62, by way of supplements, to 3 employees of the Department of National Defence, Army. The Board's Minute states that the action was taken because, (a) recovery of overpayments from the employees concerned would involve considerable hardship, and (b) the overpayments were not the fault of the employees. War duties supplements were subsequently authorized in the customary manner.

124. The attention of the Comptroller of the Treasury was directed to two accounts of the Department of Reconstruction which had been paid without authority. An employee, classed as permanent, was paid salary at the rate of \$5,100 per annum from January 1 to April 30, 1945, although no certificate of appointment had been issued. A temporary employee was paid at the rate of \$4,800 per annum from December 16, 1944, to January 14, 1945, under similar circumstances. The appointment of the permanent employee was certified by the Civil Service Commission in May, 1945, and a certificate authorizing the employment of the temporary employee was issued in July, 1945.

125. Order in Council P.C. 10/1751 of March 16, 1945, grants authority for payment of \$123.13 to an Employment and Claims Officer, Grade 1, Campbellton, N.B., being salary for the period from September 24 to October 25, 1944, inclusive, during which period he was suspended from duty. It was observed that, under section 51 of the Civil Service Act, application had been made for relief, but the Commission was of opinion that the employee had no claim to payment of salary during the period of suspension, because of his failure to observe regulations of National Selective Service.

126. An employee of the Bank of Canada was appointed, by order in council, to a temporary position in the Department of Labour. The appointment took effect as of July 1, 1943. He was transferred to the Department of Trade and Commerce on Sept. 15, 1944. The man died on January 5, 1945. Section 56 of the Civil Service Act permits payment of death gratuity, equal to two months' salary, to the widow of a deceased employee only if he has been in the civil service "at least two years". Order in Council P.C. 115/798 of February 17, 1945, made under the authority of the War Measures Act, directs payment of \$800 to his widow:—

this amount representing two months' salary of the deceased who was employed in the public service for a period in excess of two years—payment to be made from Vote 348, Dominion Bureau of Statistics—Statistics, Main Estimates, 1944-45.

The apparent intent is to declare service with the Bank of Canada as being the equivalent of employment in the public service.

127. The National Research Council employs a large staff in its industrial divisions. Rules which regulate temporary employment in the public service require periodic Treasury Board consent to temporary positions. The Council secured authorizations for 52 temporary positions which were, in the main, related to ordinary activities of the Council. It did not apply to have its establishments approved for approximately 1,200 employed in its shops, etc. Salary and wages payments were made to these employees notwithstanding the provisions of the executive rules.

128. It has been ruled by the Deputy Minister of Justice that sick leave may not be granted under Civil Service Act regulations to an employee whenever the employing department has information that the employee does not intend to return to duty at the termination of the leave granted. Nevertheless, sick leave with pay from January 1 to April 30, 1945, was approved on February 12, 1945, and six months' retiring leave from May 1, 1945, was approved on April 6, 1945, for an employee of the Post Office Department who had been certified as totally incapacitated, for the purposes of a superannuation application, by his attending physician on January 29, 1945, and by the Department of National Health and Welfare on February 20, 1945.

129. Section 46 of the Civil Service Act permits deputy heads to grant vacation leave "not exceeding eighteen days in any one fiscal year." It is provided that if vacation leave is not granted in the year, the credit may accumulate for one year. Any further accumulation requires the consent of the Governor in Council. The Deputy Minister of Labour allowed a permanent employee the leave permissive by section 46 and, in addition, granted leave with pay for 18 days in March. The explanation provided is that it was given "in lieu of annual leave not granted for first year of service." The employee has a continuous service record since January 15, 1912, and has been on the staff establishment of the Department of Labour since April 1, 1922. The grant of leave with pay under the circumstances is without precedent and, as the concurrence of the Governor in Council was not sought, is contrary to the law. The Department has since advised that the money will be recovered.

130. A cost of living bonus is paid to members of the public service, (a) who are employed on a full time basis, (b) whose total compensation is less than \$108 per month, and (c) who have submitted statutory declarations claiming head of household status. The obligation

is on the employing department to certify that the original declaration is correct, but it is left to the employee to give notice of any change in status which would affect the benefits. As many changes in dependency have taken place since the first declarations were submitted in 1941, the audit view is that it would be in the interests of good administration to require new declarations because of the definitions applicable:—

Head of household means a married man or woman, a single or divorced person, widow or widower, who maintains a self-contained domestic establishment and who actually supports therein a person wholly dependent upon him and connected with him by marriage, blood relationship or adoption.

A person connected with the employee by marriage means the wife or husband, parents, uncle, aunt, nephew, niece, grandparents and great-grandparents of the employee's wife or husband, stepchildren, brothers-in-law and sisters-in-law.

A person connected with the employee by blood relationship means parents, foster parents, grandparents, great-grandparents, children, grandchildren, great-grandchildren, brother or sister, uncle or aunt, nephew or niece.

Connection with the employee by adoption shall include adoption in fact as well as legal adoption.

131. Payments resulting from appointments made by orders in council which do not state the authority relied upon were accepted as subject to qualification. Three instances are:—

The Civil Service Commission, acting under section 49 of the Civil Service Act, on October 2, 1944, promoted (effective September 1, 1944) D. V. Paterson from clerk grade 1 to customs excise examiner. His salary was thereby increased from \$960 to \$1,200. On October 18, 1944, Order in Council P.C. 64/8058 gave him "temporary appointment" as from July 25, 1944, as "Customs Officer, Naval Stores Depot, Montreal", with salary of \$960, plus a living allowance of \$900. Order in Council P.C. 67/333 of January 17, 1945, by implication repeals the earlier order in council, for it changes the salary rate to \$1,200 from September 1, 1944, and directs "payment of actual and reasonable accountable expenses for the period July 25, 1944, to November 30, 1944, inclusive, for which the usual detailed accounts will be submitted, and a living allowance of \$900 per annum, effective December 1, 1944."

Order in Council P.C. 169/8990 of November 29, 1944, authorizes the temporary appointment of O. J. Firestone at \$3,000, as Research Assistant, Department of Reconstruction, with effect from December 1, 1944. Civil Service Commission certificate dated January 27, 1945, names him "Assistant to the Director General of Economic Research" as and from December 1, 1944, at a salary of \$3,480.

Order in Council P.C. 50/1981 of March 24, 1945, converts a position of Millwright and 2 positions of Machinist in the Department of Mines and Resources into "Maintenance Repairmen" and fixes rates of pay for the class. No class of "Maintenance Repairman" is to be found in the Civil Service Classification Lists.

132. In the course of the year-end audit, orders in council were observed which were directed to have effect as from a date in 1944-45, but as they were made subsequent to the year-end, any resulting payments will be a charge to 1945-46 appropriations:—

Order in Council P.C. 263/3859 of May 30, 1945, with effect from January 3, 1945, authorizes the temporary employment of W. E. Harris as District Superintendent of Rehabilitation, London, at \$5,000 per annum. On June 15, 1945, the Civil Service Commission certified the appointment as of January 3rd at \$3,300 plus \$1,700 special allowance.

The position of Solicitor to the Treasury is a Civil Service Act classification. The classification rate provided is \$5,400-\$5,700. By Order in Council P.C. 56/3859 of May 30, 1945, a salary rate of \$7,000 is fixed as from January 1, 1945. The Order in Council accepts a recommendation of the Treasury Board that the class "be exempt from the provisions of subsection 2 of section 12 of the Civil Service Act, which provides that in each class there shall be a minimum and maximum salary rate and such intermediate rates as may be considered necessary to provide increases between the minimum and maximum." Order in Council P.C. 55/3859 of the same date authorizes the temporary appointment of J. R. Tolmie as "Acting Solicitor to the Treasury, Department of Finance", with salary of \$7,000 from January 1 to December 31, 1945.

None of the orders in council listed in this and in Para. 131 cites the authority relied on to act independently of the provisions of the Civil Service Act. In the case of D. V. Paterson, he has continued to be regarded as a contributor under the Civil Service Superannuation Act, an order in council of August 24, 1945, directing that the previous orders in council be construed as providing that he "be appointed temporarily on loan". On the other hand, J. R. Tolmie, who was a contributor as a permanent officer of the Income Tax Division, Department of National Revenue, has been regarded, since June 1, 1945, as a temporary employee and no deductions are currently being made for Superannuation Act purposes. It will also be observed that in the cases of Messrs. Firestone and Harris, the administrative application given by the Civil Service Commission has not followed the terms of the respective orders in council.

Department of Finance

133. Bonds of the Fourth, Fifth, Sixth and Seventh Victory Loans were sold to members of the armed forces and the public service through an instalment purchase plan by means of payroll deductions. The cost to the subscriber was \$100.80 per \$100 bond, being the par

value plus accrued interest at 3 per cent on the unpaid subscriptions. Due to delays in estimating the number and denominations of the bonds required for delivery to the subscribers, orders were not placed currently with the Bank of Canada, and the accrued interest paid on the bonds when purchased and delivered to the Employees' Instalment Purchase Branch of the Department of Finance exceeded the amount of interest borne by the individual subscribers. In consequence it was necessary to supplement the balances in the subscription accounts by \$302,339.52, as follows:—

Fourth Victory Loan.....	\$ 15,319 17
Fifth Victory Loan	57,474 19
Sixth Victory Loan.....	156,751 53
Seventh Victory Loan	72,794 63
	<hr/>
	\$302,339 52
	<hr/>

Order in Council P.C. 3638 of May 22, 1945, authorized the transaction as a charge to Interest on Public Debt.

134. Section 43(1) of the Savings Banks Act, c. 15, R.S., provides for payment of interest on Post Office Savings Bank deposits at a rate not exceeding 4 per cent. The rate, which is fixed by the Governor in Council, is currently 2 per cent. All transactions relating to the fiscal year 1944-45 had not been entered in the Savings Bank's records when the Government accounts for the year were closed. The \$581,041.74 charged to Interest on Public Debt is consequently an estimate of the interest accretions to March 31, 1945, and is subject to revision. It is not anticipated that any material adjustment will be required when final calculations of the depositors' accounts at March 31, 1945, have been made.

135. Under the provisions of sections 4, 8 and 14 of the National Housing Act, 1944, the Minister of Finance may, with the approval of the Governor in Council, enter into contracts with approved lending institutions to join in the making of loans to assist in the construction of houses or rental housing projects, including the construction of houses on farms or in small or remote communities. Agreements which contain the following clause have been made with lending institutions:—

1. (4) In order to safeguard the interests of the mortgagees and to protect the mortgage security, where a joint loan has been made to a farmer the Company may join with the Minister in making such supplemental joint loans as may be prescribed by the regulations for the purpose of assisting the farmer to continue the normal operations of the farm. Before making any such supplemental joint loan the company shall obtain the prior approval of the Minister except in such cases as may be prescribed by the regulations.

Order in Council P.C. 393 of January 18, 1945, made regulations under the provisions of sections 5, 10 and 31 of the National Housing Act, 1944. Paragraph 12 deals with supplemental loans:—

12. In order to safeguard the interests of the mortgagees and to protect the mortgage security where a joint loan has been made the Company with the approval of the Minister except as hereinafter provided may make supplemental joint loans on behalf of the Minister and the Company for the following purposes

- (i) to enable the farmer to purchase seed,
- (ii) to enable the farmer to purchase gasoline or other fuel for the operation of tractors or stationary engines,
- (iii) to enable the farmer to purchase binder twine,
- (iv) to enable the farmer to purchase fertilizer,

(v) otherwise to enable the farmer to continue the normal operations of the farm, provided that in any case where the amount of such supplemental joint loan in any year is not in excess of \$200 the Company may make the supplemental joint loan on behalf of the Minister and the Company without the prior approval of the Minister.

It does not appear that the terms of the legislation authorize participation in loans to farmers for the purchase of seed, motor fuel, binder twine and fertilizer, or for enabling them to continue the normal operations of farming.

Department of Fisheries

136. *Votes 76, 77 and 83.*—Fisheries treaties between Canada and the United States provide that each country appoint commissioners and pay their salaries and expenses. Other expenditures are shared jointly, but are paid in the first instance by Canada. The total expenditures under Votes 76, 77 and 83 were \$317,344.26. The United States' share was \$158,452.31, the details being: Pacific Halibut, \$26,662.65; Pacific Salmon, \$38,634.66, and Hell's Gate Salmon, \$93,155. During the year the outstanding accounts of the previous year, \$19,479.25, were collected and a further amount of \$28,590.83 was received on account of the current year's accounts, leaving a balance of \$129,861.48 outstanding at the close of the fiscal year 1944-45. This amount is recorded in the Dominion Balance Sheet as a receivable from the United States Government.

Department of Mines and Resources

137. *Vote 165.*—An Indian day school and teacher's cottage at Constance Lake, Ont., were constructed at a cost of \$7,817.24. The contract took the form of paying the contractor \$1 an hour for his supervision and reimbursing him the cost of labour. Materials were provided by the Department. As this does not appear to be a "day-labour" work, for the purposes of section 36(1) (b) of the Public Works Act, attention is drawn to the transaction.

138. *Vote 507.*—This is a supplementary grant of \$7,000 for Indian welfare, training and education. The records disclose that, prior to the appropriation of the sum, the Indian Affairs Branch had entered into an arrangement with Church authorities for the construction of an addition to the File Hills Residential School, which is owned by the Crown but operated by the United Church of Canada. The money was advanced to the Church and receipted vouchers were later submitted in evidence of payment, etc. The method employed is not that contemplated by section 36 of the Public Works Act, which requires tenders to be invited and a contract authorized by the Governor in Council. The Department's explanation is that construction had to be rushed to provide housing for the children.

National Film Board

139. Reference has been made in previous reports to a survey, which was carried out in co-operation with the Board, of its financial and administrative operations. The more important recommendations dealt with the following matters: financing by use of a revolving fund, the encumbrance system, estimates procedures, cost allocation, materials control and staff regulations. Resulting from the survey report, improvements in routine and establishment of procedures have been made. The Board does not invariably follow practices which regulate departments of government. In the course of audit it was observed that purchases of articles, costing \$627.95, had been made from public employees without first obtaining the customary concurrence of Treasury Board. In four of the instances the vendors are associated with work of the Board. In another instance it was noted that travel regulation scales were not applied to reimburse an employee for the use of his automobile. Instead of the customary mileage rate, settlement was made on the basis of gasoline purchases and charges for greasing, washing, storing and minor repairs. The explanation given was to the effect that as the car was being used in New York City, the regulations were unsuitable. The Board expended \$210 for fluorescent electric light fixtures. Ordinarily, such purchases are regarded as controlled by section 9 of the Public Works Act, and to be made by the Public Works Department as a charge to its votes.

140. Order in Council P.C. 107/5547 of July 19, 1944, authorizes the Board to pay a newsreel film editor a monthly living allowance of \$40 while on an assignment in New York. Effect has not been given to this plan. Instead, in the period from August 1st to March 31st he was paid living expenses on the basis of a detailed accounting. Hotel and meal charges were \$1,981.45. When converted into Canadian dollars, these payments average \$275 monthly.

National Research Council

141. *Vote 357*.—In addition to moneys appropriated for its services, the National Research Council, by section 10(e) of the Research Council Act, c. 177, R.S., expends moneys received through bequests, donations or otherwise. Receipts of this nature are credited to special accounts. A summary of operations in these accounts is:—

Balances in accounts, March 31, 1944.....		\$1,192,145 75
Receipts—		
Net amount charged to Vote 357.....	\$ 29,673 59	
Contributions from private firms, sundry revenues arising from research work, royalties, bond interest, etc.....	616,910 19	
Revenues arising from work done by special war employees.....	597,538 12	1,244,121 90
		<hr/>
		\$2,436,267 65
Disbursements—		
Amounts expended by committees and individuals for research work	385,065 92	
Transfer of war revenues to Special War Activities Allotment....	597,538 12	982,605 04
		<hr/>
Balances in accounts, March 31, 1945.....		\$1,453,662 61

The accounts are as follows:—

Outstanding advances in hands of committees and individuals..		\$ 18,834 68
Funds on deposit with Receiver General of Canada—		
Trust Fund	\$429,612 79	
Special Fund	65,941 41	
Royalties and Patent Rights Fund.....	32,071 07	
Sir Frederick Banting Fund.....	745,202 66	1,272,827 93
		<hr/>
Dominion of Canada bonds held for the Royalties and Patent Rights Fund		162,000 00
		<hr/>
		\$1,453,662 61

142. The Council, without exception, assesses a fee for services. This is either based on total cost, cost without the inclusion of overhead, or it may be an established rate without regard to cost of service. All revenues thus collected are placed in Special Fund, and from that fund, irrespective of the year, moneys are transferred to whatever vote or fund may be in need of supplementary aid. Collectible amounts outstanding at March 31, 1945, total \$319,256.28, which, when collected in 1945-46, will be credited to Special Fund, although the assessments are calculated for the most part on costs originally paid from votes and war allotments of the previous year. The Council regards these collections as revenues, which, under section 10(e) of the Research Council Act, it may expend as it sees fit.

Department of National Revenue

TAXATION DIVISION

143. *Vote 191*.—When mail or cheques are received without the necessary postage or excise stamps being affixed thereto, it is the practice to make good the deficiency. In the fiscal year such charges amounted to \$4,127.35 for postage and \$3,891.43 for excise tax. The explanation given is that the cost of recovering the deficiencies from the persons concerned would exceed the resultant revenue.

Royal Canadian Mounted Police

144. Section 20 of the Royal Canadian Mounted Police Act directs that the Governor in Council may, by regulation, determine the pay and allowances for the Force. Order in Council P.C. 102/2340 of March 24, 1943, approves a general living allowance at rates of \$2.25 for married men and \$1.50 for single men who are non-commissioned officers or constables. General living allowance is granted to those members who live outside of barracks. Six members

of the Force, of single status, attended a three months' instructional course at Rockcliffe. While in barracks they received the general living allowance of \$1.50 per day, although furnished with lodging and subsistence. The Department has not taken action to adjust the payments.

Department of Transport

145. During the year two defalcations occurred in the Hamilton District office of the Civil Aviation Division. Two members of the Department of Transport were involved. In one instance the shortage was \$868.62, and was a consequence of withholding refunds of advances, etc. The amount was recovered and the officer dismissed. In the other case \$10,202.40 is involved. The fraud was effected by payroll manipulations. The employee was sentenced to the reformatory for two years less one day. No recovery of the loss is anticipated.

146. Payments for injuries sustained by public employees in the course of duty are charged to Consolidated Revenue Fund under the authority of section 3 of the Government Employees Compensation Act, c. 30, R.S. When the compensated employee is in the service of the National Harbours Board, that Board reimburses the sum paid to Consolidated Revenue Fund. But no like reimbursement is made by the Canadian Broadcasting Corporation when the injured person is one of its employees, although the Canadian Broadcasting Act contemplates that the Corporation be financed solely by receipts from its operations, revenues from licences and specific parliamentary grants.

Department of Veterans Affairs

147. Section 36 of the Public Works Act requires that contracts for public works, which involve \$5,000 or over, be awarded under the direction of the Governor in Council. The Director of Veterans' Lands entered into a cost-plus-a-fee contract for the construction of 10 houses in British Columbia. No order in council was sought, section 7 of the Veterans' Land Act, 1942, being relied upon for authority. That section empowers the Director to acquire such lands and buildings situate in any part of Canada and such other property including building materials, livestock, farm equipment and commercial fishing equipment as the Director may deem necessary.

On March 23, 1945, the Deputy Minister of Justice advised the Director that in his opinion the Act did not vest in him a power to engage in the construction of homes for veterans. Order in Council P.C. 2227 of April 13, 1945, made under the authority of the War Measures Act, adds the following section to the Veterans' Land Act:—

7A. (1) The Director may for the purposes of this Act

- (a) erect on any land acquired by him such buildings or such other improvements as the Director may deem necessary;
- (b) enter into any contract with any person, firm or corporation, or with any province, city, town or municipal authority, for the erection of such buildings and for effecting such other improvements as the Director may deem necessary;
- (c) grant any roadway, right of way, easement or other right or interest in, over or upon any land necessary for effecting or facilitating the erection of buildings or making of improvements referred to in paragraphs (a) and (b) of this subsection.

(2) For the purposes of this section, "improvements" shall include works for sewage disposal, works for drainage, works for the supply of water, gas, electricity and other services, roads and the cost of preparing plans of subdivisions.

WAR EXPENDITURES

148. War expenditures for the fiscal year ended March 31, 1945, exclusive of \$803,345,-702.75 paid under the War Appropriation (United Nations Mutual Aid) Acts, amounted to \$3,615,100,612.46, a decrease of \$59,319,261.05 compared with like expenditures in the previous fiscal year.

149. The War Appropriation Acts provide that moneys available thereunder shall be allotted by Treasury Board. A summary of allotments to departments, expenditures, and loans and investments is:—

Department	Allotments	Expenditures	Loans, Investments, etc.	Lapsed
Agriculture	\$ 98,340,126 44	\$ 88,053,717 25	\$	\$10,286,409 19
Auditor General's Office	289,475 00	269,319 26		20,155 74
Civil Service Commission	539,085 00	526,844 79		12,240 21
External Affairs	311,502 00	295,798 19		15,703 81
Finance	191,266,738 18	176,519,342 06	12,662,498 60	2,084,897 52
Fisheries	603,500 00	407,299 71		196,200 29
Justice	101,780 00	44,604 51		57,175 49
Labour	20,841,837 00	19,664,331 73		1,177,505 27
Legislation	101,000 00	96,023 83		4,976 17
Mines and Resources	6,128,734 29	5,813,737 23		314,997 06
Munitions and Supply	217,050,893 71	215,844,257 22		1,206,636 49
National Defence:				
Army	1,285,030,468 16	1,261,754,886 29		23,275,581 87
Navy	417,646,620 00	417,098,882 88		547,737 12
Air	1,260,168,000 00	1,259,455,861 03		712,138 97
National Health and Welfare	1,486,539 00	1,340,438 97		146,100 03
National War Services	26,837,765 00	25,981,837 62		855,927 38
Post Office	1,414,540 02	1,300,042 78		114,497 24
Prime Minister's Office	21,850 00	19,657 59		2,192 41
Privy Council	1,978,587 16	1,757,952 70		220,634 46
Public Works	6,867,500 00	6,500,141 71		367,358 29
Reconstruction	2,970,000 00	2,931,924 01		38,075 99
R.C.M.P.	3,884,849 00	3,708,926 99		175,922 01
Secretary of State	279,680 70	243,721 33		35,959 37
Trade and Commerce	7,470,148 10	7,419,316 41		50,831 39
Transport	58,952,784 06	35,094,424 87	22,576,457 80	1,281,901 39
Veterans Affairs	34,260,155 37	32,758,551 32		1,501,604 05
Canadian Mutual Aid Board	62,721,000 00	50,198,770 18		12,522,229 82
	<u>\$3,707,565,158 19</u>	<u>\$3,615,100,612 46</u>	<u>\$35,238,956 40</u>	<u>\$57,225,589 33</u>

Department of Finance

150. The House Conversion Programme, which the National Housing Administration applies, is designed to relieve the housing situation in some urban areas and contiguous municipalities. The Governor in Council, relying on the War Measures Act, authorized the Minister of Finance to acquire, by way of lease from owners, suitable buildings for conversion into multiple housing units, and to rent the housing units so created to suitable tenants. The Minister is empowered by the orders in council to acquire buildings and to

enter into contracts for rebuilding, remodelling, reconditioning, rehabilitating, converting, changing and altering the buildings, provided that the average estimated cost of construction for units created in any one building shall not exceed the sum of \$1,500 per unit (provided that the estimated cost of construction for units containing more than one bedroom shall not exceed the sum of \$2,000 per unit and that such cost shall not be included in determining the average estimated cost of construction of the other units in the buildings).

Acting under this authority, 247 projects, providing a total of 1,922 housing units, had been completed or were under construction as of March 31, 1945. The cumulative costs of construction were \$4,056,737.12 to that date. One hundred and ninety-four projects, representing 1,525 housing units, were reported as completed at the fiscal year-end. Examinations of records

of completed projects disclose that the cost of converting 91 buildings containing 703 residential apartments had been estimated, for the purpose of obtaining authority to proceed, at \$991,204, but actual outlays were \$1,444,139.75. On 33 projects actual costs exceeded estimates by 50 per cent or more; in the case of two projects the excess was 125 per cent.

151. Order in Council P.C. 6812 of August 30, 1943, authorizes expenditures of \$500,000 and designates the cities of Quebec and Montreal as areas in which the Minister of Finance may acquire suitable buildings for conversion into multiple housing units "to sublet to suitable tenants at reasonable rentals. . ." Order in Council P.C. 259 of January 24, 1944, authorizes a further outlay of \$500,000 for the same purpose, and amplifies the earlier scheme by providing, among other things, that the Minister

may purchase or rent all equipment, furniture, etc., necessary to carry out the provisions of this order.

Among the properties brought within the scheme is that located at 3430 McTavish Street, Montreal. One apartment in this building was not rented to a tenant but was held for the use of visiting officers of the National Housing Administration. The rental from April to June, 1944, was charged to administrative expenses, but for the period from July, 1944, to the fiscal year-end no further rental was credited. An amount of \$714.01 was also charged to War Appropriation for articles to furnish the apartment. The nature of certain of the furnishings and supplies is such that they do not appear to qualify within the phrase "necessary to carry out the provisions of this order". As public expenditure was authorized to relieve an acute housing shortage, with outlays to be recovered out of rentals paid by bona fide tenants, the Department was queried as to authority relied on:—

- (a) to retain the apartment for the use of officers of the National Housing Administration;
- (b) to charge rental to Consolidated Revenue Fund;
- (c) to order and pay for the furnishings and other items for the apartment in question.

While no formal reply has been received, the apartment was sublet to a tenant as from July 2, 1945.

152. Among properties acquired for the House Conversion Programme were buildings situated at 1100-1120 Elgin Terrace, Montreal. These consisted of 11 houses, then producing rentals of \$1,650 monthly. Departmental records disclose that the agreement with the Minister was made four days after the properties were acquired by the owner. The agreement provided that the estimated cost of conversion should not exceed \$1,500 per apartment, with the proviso that should the cost of the work exceed that amount, any excess was to be paid by the owner. The Crown reserved the right to make incidental changes in plans and be the final judge of quality of material, workmanship and finish. It was agreed that the owner might use material, equipment or finish extra to that required by the plan and specifications if he paid for such work. Contracts were entered into for the conversion of the buildings on a cost plus a fixed fee basis, with a specified maximum in each case. The Crown undertook to pay a maximum of \$79,900, and, in fulfilment of his undertaking, the owner advanced \$13,000 of this amount. To March 31, 1945, the contractor has submitted accounts for \$106,088.74, including \$26,188.74 for extras and additions, for which the Crown has assumed responsibility, as it is stated that they were neither authorized nor agreed to by the owner. Many of the extras are in the nature of improvements superior to those ordinarily made to buildings under the scheme.

153. By means of the house conversion plan, 122 residential apartments became available in the Ottawa-Hull district. A survey in January, 1945, revealed that 19 of these were leased to present or former personnel of the National Housing Administration. Order in Council P.C. 9381 of December 7, 1943, empowers the Minister of Finance to "purchase or rent all equipment, furniture, etc." for apartments. Up to the year-end, resort to this Order had been made to furnish 7 apartments in the Ottawa-Hull district. Five of these were under lease to employees of the National Housing Administration. The Ottawa staff of the Administration numbered 74 persons in January, 1945.

154. C.F.L. Engineering Company of Montreal deducted \$1,585.14 from the wages of employees who were purchasing Third and Fourth Victory Loan bonds by means of the payroll deduction plan. The Company neither purchased bonds to cover the applications received nor set aside in a special account the amounts deducted. In July, 1943, the Company went into bankruptcy. The employees sought relief from the National War Finance Committee.

Order in Council P.C. 41/7730 of October 6, 1943, authorized the Committee to pay the amounts deducted on receipt of assignments of claims against the Company. In March, 1945, the trustee issued a final dividend statement allocating the balance in his hands among the preferred creditors, including wage earners, but no provision was made for the claims assigned to the Crown, which were not classed as preferred. The exclusion of the Government's claim from the preferred class was contested, and in June, 1945, \$1,182.91 was received from the trustee, representing 75 per cent of the Crown's claim.

House of Commons

155. Order in Council P.C. 2/4225 of May 21, 1943, authorizes:—

payment of an accountable advance to the Empire Parliamentary Association (Canadian Branch) to cover expenses of an Empire Delegation visiting Canada in connection with matters arising out of the War, chargeable to funds to be allotted from the War Appropriation.

On May 24, 1943, a \$25,000 cheque was issued to the Association. Section 32 of the Consolidated Revenue and Audit Act, 1931, requires that accountable advances "which remain unaccounted for at the termination of the fiscal year, shall be repaid or accounted for within fifteen days thereafter." Treasury Board may grant an extension of time, but not exceeding sixty days. When an accounting was proffered it included advances of \$600 each, made on March 31, 1944, to three Members of Parliament and a Senator, for expenses to be incurred in attending meetings of the Association in Australia. On August 4, 1944, Treasury Board directed the Comptroller of the Treasury to accept \$19,000.12 as expenditures chargeable to the \$25,000 advance. Simultaneously, the four \$600 payments above noted were ordered transferred to 1944-45 fiscal year accounts and charged to War Appropriation. The balance of moneys held by the Association was refunded to Consolidated Revenue Fund on March 8, 1945.

Department of Labour.

156. Expenditures of the British Columbia Security Commission for the year amounted to \$2,136,762.74, of which \$282,822.67 is classified as administration costs. \$1,853,940.07 of the expenditure was incurred in movements, placement, housing and care of Japanese. Off-setting revenues were \$144,516.29. Medical expenses and hospitalization of Japanese amounted to \$254,232.72, the aggregate cost of such services during three years of operation by the Security Commission being in excess of \$700,000. A Japanese boy, born in Canada, has been a patient in the Queen Alexandra Solarium, Victoria, since March, 1942. Expenses to March 31, 1945, have amounted to \$3,556.75. Enquiries as to the reason why the patient is not cared for in an institution operated by the Commission elicit the information that further operative treatment is necessary. It is noted that 21 Japanese are being maintained in the Provincial Mental Hospital at a daily cost of \$1.35, or over \$10,000 annually. Attention is drawn to this outlay because section 92 of the British North America Act designates the establishment and maintenance of asylums as an object of provincial responsibility.

157. Mr. Justice G. B. O'Connor of Edmonton is chairman of the Wartime Labour Relations Board, and Mr. Justice M. B. Archibald of Halifax is chairman of the National War Labour Board. Ottawa is headquarters of the Boards. Order in Council P.C. 80/5000 of June 29, 1944, accepts the following submission by the Minister of Labour:—

The undersigned has the honour to refer to Orders in Council P.C. 1895 and 1896 of March 16, 1944, appointing Mr. Justice G. B. O'Connor, Chairman of the Wartime Labour Relations Board and to P.C. 1986 and 1987 appointing Mr. Justice M. B. Archibald, Chairman of the National War Labour Board;

And to report that while authority has been granted to pay the travelling and living expenses of the Chairmen above referred to while absent from their places of residence, the undersigned arranged with Messrs. Justice O'Connor and Archibald that Mrs. O'Connor and Mrs. Archibald's necessary living and travelling expenses while absent from their places of residence, while accompanying their husbands in the discharge of their duties, would be paid by the Department;

The undersigned, therefore, begs to recommend that authority be granted to pay the necessary living and travelling expenses of Mrs. O'Connor and Mrs. Archibald while away from their homes accompanying their husbands while they are discharging their duties as Chairmen of the Boards to which they have been appointed.

The Order in Council is silent as to the authority relied on for the making. Attention is drawn to the provision for payment of expenses of Mesdames O'Connor and Archibald, as it is an exception from practice. In the fiscal year \$8,658.33 was paid to Judge O'Connor and \$6,150.01 to Judge Archibald by way of travel and living expenses. These sums include claims paid

with respect to travel and living expenses of Mrs. O'Connor and Mrs. Archibald when travelling from home to Ottawa, at Ottawa, and when travelling with their husbands to various points in Canada.

Department of Mines and Resources

158. The National Advisory Committee for Children from Overseas was constituted under authority of the War Measures Act by Order in Council P.C. 3869 of August 13, 1940. It consists of the High Commissioner for the United Kingdom of Great Britain and Northern Ireland and citizens of each Province who are selected by the Minister of Mines and Resources. The function of the Committee is to advise and report to the Minister with respect to any matter relating in any way to the welfare of children moved to Canada from the United Kingdom. It has authority to carry out appeals for funds to help defray costs and to help pay any expenditures incurred by the Government. The Minister is empowered, by Order in Council P.C. 1866 of March 24, 1941, to execute agreements with the Provinces relative to the placement, care and inspection of the children. Payments to the Committee amounted to \$55,000 in the fiscal year. Since inception, \$183,800 has been advanced. A statement of receipts and disbursements of the Committee since 1940 is:—

Receipts—		
Grants from the Government of Canada.....	\$183,800 00	
Donations	72,706 76	\$256,506 76
Disbursements—		
Grants to Provinces.....	231,965 99	
Grant to Montreal Council for Overseas Children.....	2,169 62	
Grant to Canadian Welfare Council.....	1,000 00	
Hospitalization expenses	204 32	
Office expenses of National Advisory Council.....	170 73	
Expenses of children pending embarkation.....	92 10	235,602 76
Balance in Bank, March 31, 1945.....		<u>\$ 20,904 00</u>

Department of Munitions and Supply

159. Substantially every war contract of the Department and its corporate agencies provides for termination or cancellation at the option of the Government. The Minister of Munitions and Supply settles claims under terminated contracts by negotiation and agreement with the contractors concerned, and by Order in Council P.C. 8397 of November 1, 1944, he may arrange settlements with sub-contractors. The Governor in Council on February 13, 1945, by Order in Council P.C. 929, directed that: (a) payments by way of settlement of termination claims be made by the Department of Munitions and Supply, and allotments of funds for the purpose be provided out of the War Appropriation; and (b) in a settlement the sum of progress payments or accountable advances made prior to termination be repaid by the Department of Munitions and Supply to the department, board or agency which originally made the progress payments or accountable advances. The accounting adjustment terms of this order in council did not take effect until the beginning of the fiscal year 1945-46. In the interval, payments were charged to the appropriations from which payments under the contracts would have been made had they not been terminated.

160. During the fiscal year a further sum of \$1,963,965.85 was paid to the United Kingdom Government on account of its equity in Canadian munitions plants which were transferred to Canada as of April 1, 1943. This payment brings the amount paid to the United Kingdom Government to \$206,963,965.85. It is estimated that \$63,861.65 remains to be paid. Canada, by the same agreement, assumed the liabilities, obligations and commitments of the United Kingdom, then estimated at \$30,000,000, with respect to its contracts for capital investment as at April 1, 1943. Total payments on this account amount to \$18,496,499.69, of which \$40,711.76 was expended in the fiscal year.

161. Various orders in council authorize the Emergency Coal Production Board to assist coal mines in order to maintain and stimulate the production of Canadian coal. Up to the year-end the Board had expended \$13,842,523.82 by way of production subsidies, wage equalization subsidies and other grants. Of these, grants totalling \$2,255,215.22 were considered by the Board at the year-end as satisfactorily accounted for by the recipients. The remainder, of which subsidies to the Dominion Coal Company Limited and the Acadia Coal Company Limited constitute the major portion, are regarded as subject to adjustment. The Board also made loans for capital expenditures. These totalled \$1,978,116.32 at the year-end and appear as

Active Assets in the Balance Sheet. The administrative opinion is that recovery of loans, including accrued interest, amounting to \$234,903.86, is doubtful. Repayments past due on other loans total \$10,632.10. This is to be recovered from subsidy payments.

162. Order in Council P.C. 41/7430 of September 22, 1943, authorizes the Minister of Munitions and Supply to assume a risk which would ordinarily be covered by builders' risk insurance when vessels are under construction. One claim was noted: \$165,006.27 was paid to the Canadian Fairbanks-Morse Company Limited to reimburse it and its sub-contractor, Vaughan Shipbuilding Company Limited, for loss by fire of work in process and materials necessary to carry out a Mutual Aid Board's contract.

163. The salaries and expenses of the Montreal office of the Director General of Explosives, which were paid by Allied War Supplies Corporation, were charged to administrative expenses of non-operating Crown companies. Similar treatment was given to salaries and expenses of the Machine Tool War Service Committee and other related departmental agencies, which were paid by Citadel Merchandising Co. Limited. These salaries and expenses would more properly have been charged to departmental administrative expenses.

164. Instances were noted of legal accounts being paid without submission to the Department of Justice for taxing, as is required by Order in Council P.C. 103/2025 of July 28, 1939. The departmental view is that the order in council is not applicable to legal services performed on the instructions of officials of the Department of Munitions and Supply, because section 6 of the Department of Munitions and Supply Act vests in the Minister a power to engage the services of any person or firm in carrying out the provisions of the Act.

165. Examinations were made of the records and procedures of the Central Inventory Records Division. This division is responsible for the compilation and maintenance of complete inventories (including transfers of possession) of buildings, machinery, equipment, real estate, etc., acquired, constructed or controlled by the Department of Munitions and Supply. It was observed that the Records Division lists only Crown assets in private contractors' plants. While procedures had been devised to record transfers of Crown assets from one plant to another, full application has not been given to the plan. The inventory records may not be accepted as reliable until steps are taken to record all property and to trace and record transfers of all assets.

MUNITIONS PRODUCTION ALLOTMENT FUND

166. The Department uses a revolving fund procedure to finance operations when it functions as a principal in the procurement and production of components and materials necessary to produce munitions. Operating capital was advanced from War Appropriation and was ultimately recovered from receipts for the completed products.

167. In summary form, transactions were:—

<i>Munitions Production—</i>			
Receipts and realizations from sales of products.....	\$616,582,467	54	
Disbursements and charges.....	484,994,494	93	\$131,587,972 61
<i>Aircraft Production—</i>			
Receipts and realizations from sales of products.....	108,580,863	59	
Disbursements and charges	83,015,718	50	25,565,145 09
<i>General Munitions Production—</i>			
Receipts and realizations from sales of products.....	77,517,812	55	
Disbursements and charges.....	52,583,471	58	24,934,340 97
<i>General Munitions Production (Mutual Aid)—</i>			
Receipts and realizations from sales of products.....	393,743,270	16	
Disbursements and charges.....	356,011,611	41	37,731,658 75
<i>Miscellaneous Stores—</i>			
Receipts and realizations from sales of products.....	43,295,750	64	
Disbursements and charges.....	31,506,067	71	11,789,682 93
			231,608,800 35
<i>Ship Production—</i>			
Disbursements and charges.....	150,741,458	94	
Receipts and realizations from sales of products.....	125,278,313	33	25,463,145 61
			\$206,145,654 74

168. At the commencement of the fiscal year the Department's investment in the revolving fund account was \$789,983,803.31. This was reduced during the year by \$206,145,654.74. The investment will ultimately be recovered by charges to those who receive the manufactured products and by disposals to War Assets Corporation. Until that is done the \$583,838,148.57 is reflected in the Public Accounts as expenditures incurred by the Department of Munitions and Supply. The changes in the investment, by programmes, during the year were:—

	March 31, 1944	March 31, 1945
Munitions Production	\$340,202,700 95	\$208,614,728 34
Aircraft Production	50,207,680 15	24,642,535 06
General Munitions Production.....	76,670,395 10	51,736,054 13
General Munitions Production (Mutual Aid).....	182,612,960 71	144,881,301 96
Miscellaneous Stores	26,685,547 11	14,895,864 18
Ship Production	113,604,519 29	139,067,664 90
	<u>\$789,983,803 31</u>	<u>\$583,838,148 57</u>

169. In addition to this investment, advances of \$2,318,099.67, in connection with the Avro Anson programme, were liquidated during the fiscal year. Similarly, advances totalling \$71,-474,572.97 at March 31, 1944, by the Department of National Defence (Navy) were reduced to \$5,899,185.04 by March 31, 1945.

170. *Munitions Production.*—Most of the plants in the Production Pool are now on a "billing for cash" basis, a value having been placed on their products. These prices are used by the plants in invoicing shipments to the consignees, who pay the consignor plant for goods received. Consignor plants rarely required further advances in 1944-45. Shipments of goods for which a price had not been established were reported to the Department, which recovered from consignees.

171. Projects and Crown companies operating through the Pool have accumulated reserves for price adjustments which exceed \$120,000,000. These represent the difference between invoice charges and cost of production. Of this amount, \$6,198,515.50 only is recorded in the Balance Sheet of Canada as a reserve for contingent liabilities. The Department does not regard the reserve as moneys available to make refunds to departments and agencies which received the goods. It states that the reserves are set up to absorb (a) costs not taken into consideration when fixing billing prices, and (b) costs which arise as a result of terminations in the various plants. There is a degree of inconsistency in departmental practice because similar reserves relating to the Crown companies, Research Enterprises Limited and Small Arms Limited (both operate as part of the Production Pool), have been utilized, in part, to make refunds to consignee governments and agencies.

172. The accounting system devised to record Pool transactions is not fully efficient because:—

- deliveries to plants of materials and components up to December 31, 1942, have not been fully established and verified. These were on a "free issue" basis. The accounting is proceeding slowly;
- prices have not been fixed for the production of some plants because reliable information as to production costs is lacking;
- prices for components and materials supplied to plants are not periodically revised to conform with actual costs of production.

173. An agreement between the United Kingdom and Canada provides that the net equity of the United Kingdom in the Pool as at August 31, 1943, is to be determined as soon as possible. The equity, if any, is to be included in the settlement of the interest of the United Kingdom in munitions contracts which were transferred to Canada on that date. Only when values are placed on all free issues and deliveries from the commencement of the plants' operations can the respective equities of the United Kingdom and of Canada in the Production Pool be confirmed.

174. *Aircraft Production.*—Transactions under this heading relate to working capital advances to Crown companies and to several private companies producing aircraft and aircraft primary materials.

175. *General Munitions Production.*—Disbursements and receipts arise from working capital advances to Crown companies, Crown plants and certain private companies whose products are not included within the scope of the Production Pool. Included are three automotive companies which are provided, on a monthly basis, with their cash requirements over and above projected billings. Amounts no longer required by the companies are remitted to the Department. During the fiscal year there was a material reduction in outstanding advances to Ford Motor Company of Canada Limited and General Motors Products of Canada Limited.

176. *General Munitions Production (Mutual Aid).*—This division of the account records transactions relating to progress payments, working capital advances and payments for components for embodiment into completed articles and for stores to be delivered in future years. The contracts involved are those

- (a) of the Governments of Australia, New Zealand and the United Kingdom which have been made a part of the Canadian Mutual Aid programme; and
- (b) made subsequent to September 1, 1943, to fill requisitions of the Canadian Mutual Aid Board.

The intent is to recover outlays from the Mutual Aid appropriation as deliveries are made. However, while an adequate system was devised to record and recover outlays, the audit discloses that recordings are not complete for either of the past two fiscal years. Consequently, there has not been a complete accounting to the end that this account and the Mutual Aid appropriation are in balance.

177. *Miscellaneous Stores.*—This account is applied to finance stockpiles of various materials. One of the items is cloth for re-sale to manufacturers of uniforms, etc. Departmental policy is to re-sell at prices approximating cost, but as of March 31, 1944, a loss of \$397,067.57 had been sustained. Charges in 1944-45 were increased, with the result that the previous loss was converted into a profit of \$615,971.36 by March 31, 1945. Cloth inventories declined from \$13,650,502.43 to \$7,439,914.07 during the year. Cloth inventory shortages written off during the year amounted to \$3,036.11.

178. The precise financial position is not calculable with respect to the outcome of the programme to procure and sell to dealers domestic wood fuel. The accounts are on a cash, rather than accrued, basis. Calculated on the average cash cost per cord, a loss of \$1,529,178.82 on sales had been sustained to March 31, 1945. Frequently there was a wide margin between cost to procure and selling price, the latter being regulated by ceiling prices set by Wartime Prices and Trade Board. No complete physical inventory of wood in stockpile was taken at the year-end, consequently it is not known what losses may have been suffered in the value of wood held for future sale. The \$1,529,178.82 loss has been charged to War Appropriation, as well as capital expenditures of \$429,248.19.

179. During the year losses of \$39,792.86 sustained in the purchase and re-sale of chrome ore were written off to expenditures and the account closed.

180. Losses, as ascertained to May, 1944, on the purchase and sale of molybdenum ore were written off to expenditures. These amounted to \$281,225.35.

181. Expenditures totalling \$152,599.64 had been made for materials for portable refrigerator units, gasoline storage tanks and special steel bars. These materials were transferred to War Assets Corporation for disposal.

182. During the year, \$503,239.82, recoverable on account of United States customs duty on gilding metal slabs, was reduced by \$64,654.09. The duty is paid on metal consigned to the Superior Steel Corporation of Carnegie, Pa., which ships to plants of Defence Industries Limited or to the Dominion Arsenals, after treating the metal. Recovery of duty by way of drawback is applied for by the British Ministry of Supply Mission at Washington.

183. *Ship Production.*—The greater portion of the transactions represent working capital advances to the Crown company, Wartime Shipbuilding Limited. These are recovered from the proceeds of billings for ships delivered.

Departments of National Defence

184. Reference was made in last year's report (Para. 170) to payments to the Treasurer of the United States on account of purchases of munitions delivered to the Government of Canada. Further payments of \$18,000,000 and \$38,850,000 were made during the fiscal year on Navy and R.C.A.F. account. As at March 31, 1945, the cumulative total of advances for the three Services amounted to \$401,159,501.30. Certified billings submitted by the Government of the United States and applied against advances amounted to \$114,328,060.74, leaving a balance of \$286,831,440.56 outstanding at the close of the fiscal year.

185. The practice of paying United States suppliers in advance of the receipt of certified invoices was generally discontinued during the fiscal year. Only under special circumstances was payment made before delivery. The amount of outstanding vouchers relating to prior years was considerably reduced during the year. The cumulative total of such unvouched payments at March 31, 1945, was:—

1940-41	\$ 3,904 98
1941-42	1,488,237 29
1942-43	221,325 39
1943-44	571,527 01
1944-45	99,056 36
	<hr/>
	<u>\$2,384,051 03</u>

186. *Termination Charges.*—Action was taken during the fiscal year to terminate uncompleted contracts for supplies and stores which were no longer required because of the termination of the British Commonwealth Air Training Plan and the anticipated early conclusion of European hostilities.

187. As a result, 179 termination claims, totalling \$2,066,096, were paid out of Air appropriations. Of these, 31 were interim claims, amounting to \$542,503.83. Payments from Army appropriations amounted to \$792,697.21 with respect to 49 claims, of which 4 were interim claims amounting to \$473,222.59. Of 8 claims totalling \$85,767.82, charged to Navy appropriations, 4 were interim claims amounting to \$73,111.23.

188. Certain termination claims related to construction contracts for the R.C.A.F. and Army. These involved surplus materials and supplies taken over by the Services on instructions of the Department of Munitions and Supply. The greater number of claims were paid prior to the production of proper certification as to receipt of the materials by the Services. Steps are being taken to bring these stores under proper control.

189. Prior to February 13, 1945, all payments on cancellation claims on contracts entered into by the Department of Munitions and Supply were paid by the requisitioning department out of funds provided from the War Appropriation for the purchase of supplies. Order in Council P.C. 929 of that date directs all payments of this nature to be consolidated under the Department of Munitions and Supply. The purpose is to facilitate and expedite settlement of termination claims. The order in council directs the Department of Munitions and Supply to reimburse departments the sum of progress payments or accountable advances made prior to termination. As no funds were allotted to the Department of Munitions and Supply for this purpose in the fiscal year 1944-45, the Departments of National Defence were charged with all payments until the end of the year.

190. *War Service Gratuities.*—Post audit tests of awards of Army war service gratuities disclosed an inordinate number of errors in computations of service. The plan contemplates that certain debit balances, which relate to pay and allowances, be recovered from gratuities. Consequences resulting from errors in service computations may be: (a) under- or over-payment of gratuity, (b) failure to recover debit balances, or (c) establishing an erroneous service period for the purposes of the re-establishment credit scheme which is administered by the Department of Veterans Affairs. Steps were taken to effect remedies.

191. The Naval pay accounting system is such that Naval computations of gratuity cannot readily be checked, and are not being checked, by officers of the Minister of Finance before cheques issue. No centralized pay system is operated by the Navy, whose basic pay records are often four or more months in arrears before delivery to Naval headquarters. The

Audit Office has temporarily discontinued its post audit of awards, because (a) it now requires over a day's time of an experienced examiner to audit one account, and (b) while few awards audited were found to be free from error, the sum resulting was almost always less than the cost of making the audit. The Department is aware of the situation and is planning corrective action.

192. R.C.A.F. overseas pay records for the period from May, 1941, to April, 1943, are retained overseas and, therefore, are not referred to when calculations are made. With this exception, R.C.A.F. documentation and the Treasury check of service computations are adequate and tests disclosed no errors of importance.

193. *Militia Pension Act.*—In 1938-39 there were approximately 1,400 contributors under the Act. The number is now in excess of 4,800. The increases are mainly in Army (from 1,000 to over 2,300) and in Air (from 305 to 2,066). Contributions in 1938-39 were \$179,027.16 and in 1944-45 the sum was \$715,594.37. On the other hand, disbursements by reason of awards increased from \$1,548,537.55 to \$2,227,534.95 in the same period. It will thus be observed that current contributions represent about one-third of the outgo. In the 1944-45 fiscal year, 275 awards were made under the Militia Pension Act. In the case of those who were contributors prior to May 1, 1929, pension awards are computed on pay and allowances as of the date of retirement; in all other cases a 3 year average is applicable. A survey of awards made in 1944-45 shows that, when promotions have been frequent, the pension award generally approximates or exceeds the pay and allowances of 1939. Illustrations are:—

Retiring Age	Years of Service	Rank		Pay and Allowances for computing pension		Pension Award
		Aug. 1939	Retirement	Aug. 1939		
43	21	Sgt.	Sqd. Ldr.	\$1,733 00	\$ 4,210 51	\$1,760 35
45	28	Q.M.S.	Major	1,916 25	4,118 02	2,306 09
45	29	S.M.	Major	2,080 50	5,123 94	2,971 88
47	28	Major	Major Gen.	4,161 00	8,533 94	4,947 00
49	30	Sqd. Ldr.	G. Capt.	3,300 00	6,317 54	3,790 52
49	27	Sqd. Ldr.	A. Com.	4,400 00	8,484 40	4,581 58
50	28	Sqd. Ldr.	A.V.M.	4,400 00	8,977 94	5,027 65
50	27	W. Comdr.	A.V.M.	4,800 00	8,833 94	4,770 33
51	28	G. Capt.	A.M.	5,600 00	10,437 94	5,845 25
51	31	Q.M.S.	Major	1,989 25	4,135 65	2,564 10
51	30	S.M.	Major	2,153 50	5,123 94	3,074 36
53	35	R. Adm.	Vice Adm.	7,500 00	12,629 94	8,840 96
54	33	S.M.	A/Major	2,080 50	4,318 15	2,849 97
57	29	S.M.	Major	2,080 50	4,363 95	2,531 09
59	33	W.O. I	Major	2,263 00	4,135 65	2,729 52
59	35	S.M.	Capt.	2,153 50	4,050 44	2,835 30
59	31	Q.M.S.	Capt.	1,971 00	3,801 90	2,357 17
59	29	S.Q.M.S.	G. Capt.	1,496 50	5,995 05	3,491 15

194. Personnel below the rank of Warrant Officer II do not contribute to pension. Included in the 275 awards are 45 to non-contributors.

195. The sum of allowance (commonly known as dependents' allowance) paid for the support of wives and minor children is included in computations for pension awards. In view of the relatively young age at which many are retired to pension, it is self-apparent that the inclusion takes into calculation and perpetuates for life a transitory cost which normally ends on death, marriage or coming of age of the dependent.

196. *Service Estates.*—Examinations of estates of deceased Service personnel disclosed weaknesses in the procedure for accounting for estate assets as well as for personal property which was received by the Estates Branch to deliver to next of kin. The Department has taken action to establish more complete control over the effects in question.

Department of National Defence—Army

197. During the fiscal years 1942-43, 1943-44 and 1944-45, payments were made to the Department of Munitions and Supply for allocation to projects operating through the Munitions Production Allotment Fund. The sums were set up as advance payments on production

for the Department of National Defence, which would be settled by deductions from billings made by the Department of Munitions and Supply. Sums outstanding at March 31, 1945, were:—

Regina Industries Ltd., 1942-43.....	\$ 432,000 00
1943-44	162,000 00
Montreal Locomotive Works Ltd., 1944-45.....	32,795,697 78

Up to the year-end, the Pricing Committee had not finalized the billing price for certain items, therefore these outlays are still treated as advances.

198. Contracts were made early in the war with the Kincaid Manufacturing Company of New Jersey, for the supply of 1,392 oxygen cylinders. The contracts did not contain an inspection clause. \$28,441.53 was paid the Company before delivery. On inspection being made in Canada, it was found that 657 cylinders were not up to standard and could not be used. Before an adjustment could be made, the contractor went into liquidation and no recovery was effected. Order in Council P.C. 52/5045 of July 18, 1945, authorizes the \$28,441.53 to be written off as a loss.

199. Reference was made last year (Para. 172) to an overpayment in connection with a contract with Johnson Bros. Co. Ltd., Brantford, for the construction of buildings for the Army Training Centre at Camp Ipperwash. Adjustment of the overpayment was made during the fiscal year. The effect was to increase the cost of the gravel supplied by \$2,614.80 over the original contract price. This was due to unauthorized actions on the part of the Camp Engineer which precluded Johnson Bros. Co. Ltd. from utilizing its own equipment or obtaining the gravel from sources other than the Shaw Construction Company. Departmental law officers, while of the opinion that the Department could deny liability on the ground that the transaction was effected without proper authority, considered that the Shaw Construction Company "ought not to be penalized for what, in effect, was a most unbusinesslike and slack manner in which the Department's officers handled the matter." The Camp Ipperwash construction contract provided unit prices "for any alterations by way of additions to or deletions from the work." The Treasury Cost Accounting Division reported overcharges of \$4,239, as certain additions were provided for by amendments to the contract and were completed at prices higher than those provided in the main contract. The Department took the position that "each amendment constituted a formal alteration to the terms of the original contract and became a separate minor agreement authorizing a decrease of or increase on the original bid price."

200. An electrical transmission line, to supply power to the Longue Pointe Ordnance Depot, was constructed by Montreal Light, Heat and Power Consolidated at a cost of \$38,554.07, which was reimbursed to the Company by the Crown. By contract entered into on July 10, 1942, the supplier undertook to rebate to the Crown 10 per cent of the monthly power accounts until \$30,154.71, being the cost of materials used in the construction of the transmission line, was rebated. In September, 1944, attention was directed to the fact that rebates provided for in the contract had not been received. \$5,930.74, representing the accumulated rebates to June 30, 1944, was recovered and arrangements made for the recovery of the balance.

201. Tests made at a representative Supply Depot of the Royal Canadian Army Service Corps demonstrated that regulations respecting the accounting for fuel, and salvage and sale of kitchen by-products, containers, etc., were not being fully implemented. An Army order was published calling the attention of all concerned to the regulations covering accounting for fuel. With respect to salvage, the Department advises that the regulations had been misinterpreted at the Depot concerned and gave assurance that corrective action had been taken.

202. Tests of practices of command and district paymasters in checking unit ration accounts indicate that some made a complete check of the accounts, while others made checks on a test basis only. The power to exercise a discretion as to the extent of check of unit ration accounts was made the subject of a query because of the risks of abuse. On February 20, 1945, instructions were issued directing that a complete check be carried out.

203. Examinations of records in offices of local committees functioning under the control of the Dependents' Board of Trustees disclosed that, pending completion of investigations, some cheques were held for a considerable period of time. As the Comptroller of the Treasury records the expenditure at time of issue, expenditures of the Board have been accepted in the audit

as subject to the qualification that certain cheques may not, in fact, have been delivered to the payees. Local offices' practices did not permit a ready tabulation of the sum involved, but in February the Board initiated a plan which should, in future, readily establish cheques held.

204. Following an examination of the civil pay records of a representative Ordnance Depot, attention was drawn to irregularities in the submission of time sheets and to the unauthorized employment of casual labourers to perform duties of classified positions, such as packer and helper. Assurance has been given that corrective steps have been taken and that casual labourers will be engaged hereafter in accordance with the regulations.

205. Test surveys of civil pay records of Royal Canadian Engineers' establishments in various Military Districts disclosed that methods of recording time of casual labourers were inadequate in certain respects. There was inadequate supervision in compilation of time records, and unauthorized methods of compensating for overtime work were in use. Attention was also drawn to the undesirability of a timekeeper also performing the duties of a paymaster. General instructions, applicable to all Engineer establishments, were subsequently issued.

Department of National Defence—Navy

206. Order in Council P.C. 113/3303 of April 23, 1943, authorizes advances to the British Admiralty covering services rendered and stores supplied to the Royal Canadian Navy. These advances are applicable to accounts in process of examination and also to services rendered but not billed at the time a payment on account is made. Treasury Board on March 29, 1945, authorized advances of \$40,146,633.47 as a charge to 1944-45 appropriations. \$6,810,495.47 is in respect of the estimated outstanding liability for the construction of 17 ships. The balance is in respect of estimated liabilities for stores, equipment and services rendered. The amounts, although charged to 1944-45 expenditures, are recorded in the accounts as an advance against which claims are to be applied when received.

207. Under the authority of the Department of Munitions and Supply Act, section 7 (iii), the Minister of Munitions and Supply authorized the Department to place orders for urgently required supplies. Naval Storekeepers at Shelburne and Sydney, whose local purchase authority was limited to \$100 per order, circumvented this limitation by issuing several orders on the same day for a similar commodity, with the result that purchases were effected in excess of \$100. Departmental action has been taken to prevent a repetition.

208. The Department of Public Works did not notify mariners that certain areas of Esquimaux Harbour were non-navigable while dredging operations were being carried out. \$558.75 was paid to the contractor by way of compensation for delays and interruptions consequent on traffic in the waters by naval craft. The Department states that it is of the opinion that a clause in the contract which reads, "the contractor must not obstruct or inconvenience navigation", is inapplicable in this instance. The practice of securing the concurrence of the Governor in Council to any ex gratia payment was not followed in this case. The payments were made initially by the Department of Public Works and then transferred as charges to Navy.

209. Order in Council P.C. 3655 of May 26, 1941, made under the authority of the War Measures Act, permits the Minister of National Defence for Naval Services to furnish Sea Cadet Corps with arms, ammunition and equipment. Order in Council P.C. 60/10460 of November 18, 1942, authorizes, (a) the issue of articles of uniform "to Sea Cadets at a cost not to exceed \$15, such uniform to be made available to all Sea Cadet Corps at the rate of \$7.50 per uniform", and (b) that the repayment of the \$7.50 be: \$2.50 at the time of requisition, \$2.50 one year after delivery and \$2.50 two years after delivery. Audit examination of the account, as of July 31, 1944, disclosed that the amount outstanding on account of uniforms supplied under the first order in council is \$21,103.14, and \$59,568.98 under the second order in council. In all, \$34,188.68 was in arrears as of that date.

210. Two unit price contracts for the construction of a breakwater and wharf at Gaspé, P.Q., were awarded in 1940 to Messrs. Chretien and Dunn. Because of unsatisfactory progress, the contracts were cancelled on April 16, 1941, after \$16,040 had been paid to the contractors. The works were completed by the Department of Public Works by day labour. The cost exceeded the contract prices of \$77,920.61 by \$10,514.80. The contractors filed a

Petition of Right, claiming damages of \$26,184.27. A counterclaim of \$10,514.80 was filed by the Department of Public Works. A settlement was effected by payment of \$3,606.73 for work performed immediately prior to the cancellation of the contract and \$600 for legal costs.

211. The internal audit of pay and allowances is performed by the Comptroller of the Treasury. Resulting observations are not communicated directly by the Comptroller to accounting officers concerned; instead, they are transmitted by means of Naval headquarters comments and directions. The war expansion of the Navy was not accompanied by a modernizing of its pay accounting procedures. Test audits by this Office have repeatedly disclosed that the pay accounting system is unsatisfactory. The Department has constituted a committee to revise completely the Naval pay accounting system. This is wholly desirable, but it is problematical if defects of years may be speedily overcome during general demobilization.

212. Article 385B of the Canadian Naval Regulations places a duty on officers and ratings to draw attention to any overpayments of emoluments, and states that: "It must be clearly understood that if any such overpayments are retained they must be refunded." On discovery of any overpayment, the Naval Accountant Officer is required to take immediate steps to effect recovery. Nevertheless, Order in Council P.C. 74/6270 of August 9, 1944, states that store allowances paid to two officers in the amounts of \$235.75 and \$153, "which were approved in error by Naval Service Headquarters, be confirmed, the said allowances having been paid and received in good faith." P.C. 64/333 of January 17, 1945, authorizes the amounts paid during the period 1922 to August 13, 1943, to "officers and ratings serving in shore establishments for docking and undocking H.M.C. Ships be allowed to stand, and that no recovery be made on account of these payments which were made contrary to the provisions of Canadian Naval Regulations, Article 357, and K.R. & A.I., Article 1627." The Order in Council does not state the amount of the overpayments involved, as no separate record was maintained of expenditure for this allowance during the period above mentioned. P.C. 69/9151 of December 6, 1944, and P.C. 193/1647 of March 9, 1945, authorize the waiving of the recovery of overpayments to prevailing rate employees, resulting from an adjustment of their wage rates, amounting to \$148.24. It is long established practice to require civil and Service personnel to refund any overpayment of salary or pay, therefore the foregoing cases are exceptions.

Department of National Defence—Air

213. During the year, 38 inspections were made at civil operated training schools. Twenty-four were of a routine nature and 14 were final inspections, consequent upon the disbandment of the schools. While various matters were made the subject of audit observations, these have either been satisfactorily disposed of or are under investigation by the Department.

214. Test inspections disclosed that changes made in the system of control at equipment depots (noted in Para. 198 of last year's report) have been reasonably effective, with the exception of certain difficulties still to be overcome, mainly in connection with faulty identification of equipment received. Accumulated deficiencies and overages since the outbreak of war have still to be adjusted.

215. Test audits of civil pay records were made at 26 units. Satisfactory conditions were found at only one unit. The most prevalent irregularities relate to basic attendance and time-keeping records and classification of employees. Unfamiliarity with or failure to implement departmental instructions with regard to control and administration of civilian personnel appears to be the cause of the unsatisfactory state of affairs.

216. Progress payments, totalling \$169,454.77, were made to the Allanson Armature Manufacturing Company, under a cost-plus contract authorized by Order in Council P.C. 5548 of June 30, 1942. The contract, which was for spare parts for magnetos, was amended from time to time until the sum was settled on April 5, 1944, at \$130,747.57. To date \$2,000 of the overpayment of \$38,707.20 has been recovered. A \$36,783.59 cancellation of contract claim by the contractor was under consideration at the fiscal year-end.

217. Order in Council P.C. 9733 of December 16, 1941, authorized Fleet Aircraft Limited to proceed with the production of 500 Cornell II aircraft, the cost to be charged to the Department of National Defence (Air). A formal contract was not executed until August, 1944. In February, 1944, War Supplies Limited (a Crown corporation) assumed responsibility for

half the order, for delivery to the United States Government, and a recovery of \$3,337,500 was received from War Supplies Limited on February 17, 1944, representing approximately half the expenditure to date. Attention was drawn to the fact that a further sum should have been recovered, and, as a result, an additional amount of \$110,069.26 was received on October 3, 1944.

218. The R.C.A.F. requisitioned the Department of Munitions and Supply for a 114-ft. motor vessel. Order in Council P.C. 5235 of June 29, 1943, recites:—

That tenders were invited from five firms, all those in the vicinity considered to have the available building capacity and experience in this type of construction, and that tenders were received from two firms, namely, LeBlanc Shipbuilding Co. Ltd. and Vaughan Shipbuilding Co. Ltd., quoting prices of \$76,113 and \$173,321, respectively.

While the tender price of Vaughan Shipbuilding Company is stated as \$173,321, the tender submitted reads \$273,321. The LeBlanc Shipbuilding Company was awarded the contract and proceeded with the work. The contractor, discovering it had under-estimated its costs, sought relief, and Order in Council P.C. 7709 of October 13, 1944, converts the contract into a cost-plus agreement. The Order in Council states:—

That LeBlanc Shipbuilding Co. Ltd., has now advised that the cost of constructing this vessel will be in the neighbourhood of \$129,500, sales tax extra, an increase of approximately \$63,747, sales tax included, over the price originally agreed upon;

That LeBlanc Shipbuilding Co. Ltd., has advised that this increase is due primarily to the fact that the original estimate was too low, and to higher labour costs;

That in view of the foregoing, and since LeBlanc Shipbuilding Co. Ltd. has been unable to submit an accurate estimate of the costs of construction, the above contract has been re-negotiated and it is now proposed, subject to the approval of Your Excellency in Council, to amend the said contract to provide for payment of the costs of construction of the vessel required, as determined by Government Cost Audit, together with a fee by way of profit amounting to 5 per cent of such costs;

That the expenditure involved under the contract, as amended, is increased by \$63,747 to \$139,860.

As of October 21, 1944, the contractor reported expenditures to date as being \$162,094.10. Order in Council P.C. 2220 of April 2, 1945, states that a Government cost audit establishes \$193,288.37 as the cost of the vessel and authorizes that amount to be paid. This includes 5 per cent profit to the contractor. It was noted that contracts for two similar vessels were made with the Newcastle Shipbuilding Co. Ltd., Nanaimo, at a cost of \$146,664 each. These vessels were delivered at a cost of \$151,900.72 each, which includes extras of \$5,236.78.

219. Order in Council P.C. 6065 of August 4, 1944, authorized the Department to take over from Fairchild Aircraft Limited certain spare parts and raw materials, to the value of \$2,907,760, remaining upon completion of various contracts. The Order in Council states:—

That certain raw materials and fabricated parts procured in connection with the production of the said airplanes and spare parts under the various contracts have become surplus to the company's requirements as a result of the cancellation of the production of the said 40 airplanes above mentioned;

That certain other raw materials and fabricated parts procured in connection with the production of the said airplanes and spare parts under the various contracts have become surplus to the contractor's requirements for the following reasons:—

- (a) obsolescence due to changes in design of the airplanes;
- (b) the overpurchasing and overproduction necessary to provide for spoilage and other contingencies arising out of normal manufacturing practice;
- (c) inaccurate bills of material provided to the contractor by its licensor.

The R.C.A.F. took no detailed inventory and has recorded in its stores accounts only such items as it considers have a value to the Department. Consequently, it may not be regarded that the transaction has been adequately vouched.

220. Building contracts for additional accommodation and hangar alterations were made by the Department with the operating companies at the civil operated schools at De Winton, Alberta, and Caron and Assiniboia, Saskatchewan. In each case, cost-plus contracts with a ceiling price of \$6,000 were used. The maximum contract which may be placed departmentally is \$5,000. On an observation being made with respect to the matter, the Department of Munitions and Supply accepted the action of the Department. Expenditures to the end of the fiscal year were \$6,000 in each case.

221. Contracts were made with Canadian Kodak Limited for supplies of film. Although the price was the same on all contracts, not all contained an audit clause. Treasury cost audits and self-audits by the contractor disclosed profits in excess of those permitted by contracts which included an audit clause, and refunds of \$10,410.66 were made. As comparable products were involved in the other contracts, it was suggested that the Department should

review prices paid. This was done, with the result that \$12,142.07 was refunded in March, 1945. The matter is noted because the original disbursements were made in more than one fiscal year.

222. Construction contracts frequently provide that the Crown will pay for material on hand when the contract is completed or cancelled. As a rule, the sum involved is not substantial. When materials are in short supply, a contractor frequently wants the material for other works and often he is allowed to remove it. Adequate control was not exercised by the Department over such materials, due to no detailed inventory being promptly taken nor subsequent transactions suitably recorded. The Department has taken remedial action.

223. Order in Council P.C. 49/2100 of March 28, 1945, authorizes \$3,053,768.95 to be disbursed in settlement of certain inventory items in the holdings of aircraft repair and overhaul contractors. An inter-departmental committee established that there were in stock substantial quantities of parts, etc., which have no value because of obsolescence. The loss was accepted by the Crown on the ground that over-provisioning was inevitable because of frequent changes in programmes and specifications consequent upon the exigencies of the war. Audit tests were made of contractors' stores records at 95 plants. At 35, satisfactory conditions were reported. At the remaining 60 various irregularities were disclosed, mainly due either to failure on the part of the contractors to realize their responsibility under their contracts for keeping auditable stores records, or to ineffective supervision and instruction in procedure by the R.C.A.F.

224. At the year-end, advances of \$17,638.83 to the High Commissioner's Office, London, were not distributed and charged to the expenditures of the year. Included in the total is \$16,973.60 representing expenditures incurred in the fiscal year 1943-44.

National Research Council

225. The Council caused an addition to be constructed to the medical laboratory of Queen's University. The addition is currently regarded as a public work of Canada. The contract, dated October 25, 1944, with Doran Construction Co. Ltd., was executed on behalf of the Council by Professor G. B. Reed of the University. The plans and specifications were prepared by the Department of National Defence. The contract is on a cost-plus-a-fee basis. The contractor has been paid a fee of \$1,000 and a further \$1,500 for engineering, superintendence and other services. Total expenditures of \$23,625.38 have been charged to War Appropriation. Attention is drawn to the transaction because the records do not disclose either that tenders were invited or consent of the Governor in Council sought, as is required by section 36 of the Public Works Act.

Department of National War Services

226. Order in Council P.C. 156/4433 of June 10, 1944, sanctions a plan whereby the Canadian Red Cross Society should pack an additional 90,000 food parcels weekly. The programme of the Society would then be 190,000 parcels:—

- (a) 80,000 parcels for Canadian and British prisoners-of-war in Europe;
- (b) 80,000 parcels for Allied prisoners-of-war in Europe;
- (c) 30,000 parcels for Canadian and other Commonwealth prisoners-of-war and civilians in the Far East;

190,000 parcels weekly.

The Order in Council states that this programme

will require an additional annual expenditure of approximately \$14,300,000, of which it is anticipated that \$9,000,000 will be contributed by the Canadian Red Cross Society, the British and Australian Red Cross Societies, and by the Allied Governments, and

That these parcels will contain Canadian supplies, and it is deemed to be in the Canadian interest that Canada should take the public, as well as the real responsibility, for providing them.

\$5,000,000 was allotted to be used, to the extent necessary, as contributions by the Government of Canada. The Order in Council authorizes the Minister of National War Services

to arrange with the Canadian Red Cross Society, or the British, or Australian Red Cross Societies, and with Allied Governments, that payments be made by one or all of them towards the cost of the prisoner-of-war food parcel programme outlined hereinabove in a manner satisfactory to the Department of Finance and the Foreign Exchange Control Board.

The \$5,000,000 was disbursed without the Department verifying either the number of parcels packed and shipped or the payments of contributions by others concerned.

Post Office Department

227. Advances totalling \$500,000 were made to finance a scheme which has been established to enable individual members of the armed forces stationed overseas to purchase cigarettes. These deliveries are made from the tobacco companies' "consignment stock" which is in the custody of the Canadian Postal Corps overseas. The advance is of the nature of a revolving fund and is administered by the Corps. As the advance is to be repaid on conclusion of the scheme, it would have been preferable, from an accounting viewpoint, had the transactions in connection therewith been recorded in an open account. This would avoid inflation of war expenditures in the year of the making of the advance and of revenues in the year of repayment.

Department of Public Works

228. The Telegraph Service purchased 8½ nautical miles of used submarine cable in Halifax. The price was \$4,125, f.o.b. supplier's warehouse. The cable was inspected, accepted and shipped by the Department to Vancouver. The freight was \$1,046.56. The cable, when delivered in Vancouver on August 18, 1944, was in such condition that a crew of 7 men worked approximately three weeks repairing it. Three and a half miles were thus made usable. The balance was junked as being without value. Inquiries point to the public loss being due to either inefficient inspection prior to acceptance, or damage in transit by reason of summer heat.

Department of Veterans Affairs

229. War pension awards to 9,092 casualties of the present war were examined. Errors noted were brought to the attention of the administrative services. Action taken resulted in reductions or cancellations amounting annually to \$8,600.76. Five pensioners received sums to adjust underpayments detected during audit.

230. Order in Council P.C. 1/2938 of April 22, 1944, approves the purchase of a parcel of land in Beechwood Cemetery, Ottawa, containing space for 2,567 graves. The purchase price is \$64,175. The terms of the purchase provide for an initial payment of \$6,250 and like annual payments commencing August 15, 1944, with a final payment of \$7,925 in August, 1952. Two payments have been made, together with a payment (approved by the same order in council) to the Toronto General Trusts Corporation of \$38,505 for perpetual care of 2,567 graves. Information provided is to the effect that 12 burials have been made in this plot to March 31, 1945. The Order in Council postpones

the payment of any tax which would be exigible under the Income War Tax Act and the Excess Profits Tax Act in respect of the year 1944, the same to be paid hereafter in that proportionate part that the instalment paid in each year hereafter bears to the total purchase price, such payments, however, to be reduced and the tax to be accordingly remitted by the difference that the rates of tax in force in any year hereafter result in a tax less than the said proportionate part of the 1944 tax liability.

and directs:—

that the said Company be not liable to tax in respect of the said payment of \$38,505 paid over to the Toronto General Trusts Corporation for the establishment of a Perpetual Care Fund.

The War Measures Act is the cited authority to grant the relief.

231. The Post Discharge Re-establishment Order, P.C. 5210 of July 13, 1944, made under the authority of the War Measures Act, directs that service in the Armed Forces shall be treated as insurable employment for the purposes of the Unemployment Insurance Act. The scheme contemplates that the Government contribute to the Unemployment Insurance Fund the sum of employers' and insured persons' contributions. Audit tests of contributions to the Fund disclose some over-contributions. These arise chiefly because the service has included periods of leave without pay when the men were granted leave to work on farms, in mines or in other essential industries. Absencees without leave account for further overpayments. Following discussions with administrative officers, changes have been made in the procedure to provide for verification of all claims with Armed Service records. Over 26,000 payments have been made as at June 30, 1945. Payments during the fiscal year amounted to \$462,618.31.

Wartime Information Board

232. Section 5 of the Public Printing and Stationery Act requires that the King's Printer approve all accounts for advertising before payment. The Board submitted a \$1,226.56 account for street car advertising. The King's Printer's office returned the account uncertified, stating that it was not prepared to audit accounts of this nature. The account was thereupon paid.

233. The Board expended \$175 for pamphlets purchased from the Canadian Institute of International Affairs and paid the Canadian Broadcasting Corporation \$978.94 for 6,000 copies of another pamphlet. The authority to make the payments, other than through the King's Printer, was made the subject of a query. The reply was to the effect that section 5 of the Public Printing and Stationery Act was regarded as inapplicable, because the order in council establishing the Board provides that "the Board may enter into contracts with any person or corporation for carrying out any of the provisions of this Order."

234. Travel accounts of the Board were utilized in order to have administrative consideration given to the application of a tax statute of the United States which provides for an exemption of public officers and members of Service Forces from the passenger revenue tax of 15 per cent on all passenger, sleeping car, parlour car and reserved seat tickets issued and paid for in the United States when the cost is ultimately a charge to the Canadian Government. Audit examination of travel accounts of the Board indicated that advantage was not being taken of this exemption in all cases. Steps have since been taken by the Comptroller of the Treasury to make certain that the benefits of the exemption are sought by all departments.

235. Two payments of \$5,000 each were made to the Canadian Council of Education for Citizenship. File records point to the conclusion that, at the time the payments were made, the Council was financially wholly dependent on the grant. The effect of the payments was to remove actual disbursements for public objectives from statutory and executive rules which regulate public expenditures. Both payments were made without obtaining prior concurrence of the Governor in Council, but Order in Council P.C. 112/9151 of December 6, 1944, approves the disbursements.

236. Two payments totalling \$600 were made to the Canadian Association for Adult Education, to finance speaking tours of public speakers. The arrangement was that the sums would be regarded as advances to the Association, which would obtain an accounting from the speakers. As it is an unusual arrangement, attention is drawn to the transactions.

WAR APPROPRIATION (MUTUAL AID)

237. The Canadian Mutual Aid Board administers funds provided by the War Appropriation (United Nations Mutual Aid) Acts, 1943 and 1944, and also moneys provided from the War Appropriation for military occupation relief.

238. The War Appropriation (United Nations Mutual Aid) Act, 1943, appropriated \$1,000,000,000 to make available Canadian war supplies to nations who are signatories to the Declaration by the United Nations of January 1, 1942, and also to any other nation or authority which may be designated by the Governor in Council as being associated with Canada in the prosecution of the war. The appropriation continues in effect until exhausted. In the fiscal year 1943-44, charges to the appropriation were \$912,603,220.34. Thus, \$87,396,779.66 was available on April 1, 1944. The War Appropriation (United Nations Mutual Aid) Act, 1944, appropriates an additional \$800,000,000. Total expenditures for the fiscal year 1944-45 amounted to \$803,345,702.75. This means that \$84,051,076.91 remained available for expenditure after March 31, 1945.

239. A distribution of expenditures is:—

The United Kingdom	\$598,751,972 70
The Union of Soviet Socialist Republics.....	87,436,954 43
Australia	47,672,519 12
France and Colonies.....	17,551,778 84
China	14,676,879 43
India	14,431,200 30
New Zealand	7,796,734 35
British West Indies.....	3,881,858 20
United Nations Relief and Rehabilitation Administration.....	11,092,753 97
Administration expenses	53,051 41
	<u>\$803,345,702 75</u>

240. Disbursements in connection with the United Nations Relief and Rehabilitation Administration include a contribution of \$7,644,500 to its Central Committee. The remainder was for foodstuffs and supplies.

241. The Board disbursed \$14,159,835.63 during the year to discharge commitments of the Commonwealth of Australia and Dominion of New Zealand under the British Commonwealth Air Training Plan. Orders in Council P.C. 2294 of March 30, 1944, and P.C. 8551 of November 10, 1944, designated the services rendered by Canada in the training of airmen as being services "essential to the conduct of the war or to the relief and maintenance of any United Nation."

242. Several departments serve as procurement agents for the Board. Disbursements by these departments were:—

Agriculture	\$ 78,246,029 34
Fisheries	3,184,945 68
Munitions and Supply.....	599,662,614 51
Trade and Commerce	95,370,757 32
	<u>\$776,464,346 85</u>

243. Administrative practice subsequent to January 15, 1944, is to charge Mutual Aid appropriation only for stores actually delivered. That is, Mutual Aid moneys are not applied in making progress payments, working capital advances nor payments for component articles. Funds for such purposes were provided from War Appropriation in accordance with Order in Council P.C. 9546 of December 14, 1943. \$220,000,000 was the sum thus applied. At March 31, 1945, the funds so employed had been reduced to \$144,881,301.96. This will be a charge to Mutual Aid appropriation when deliveries are made by contractors. While an adequate system has been devised to record and recover outlays representing the final costs of all articles making up a Mutual Aid Board requisition for supplies, the recordings are not complete for either fiscal year. Consequently, there has not been a complete accounting to bring into agreement the Mutual Aid appropriation with funds provided from the War Appropriation.

244. Order in Council P.C. 2092 of March 23, 1944, authorizes an agreement accepting \$119,317,061.20 (subject to final accounting calculations) as the value of the interest of the United Kingdom in uncompleted munitions contracts in Canada placed by the Department of Munitions and Supply. These were acquired by Canada on August 31, 1943. The equity of the United Kingdom in the contracts consisted of (a) working capital advances, (b) progress payments to contractors, and (c) stores and components in the possession of contractors for embodiment into completed articles. \$120,000,000 was paid to the United Kingdom on account in the previous fiscal year. Final settlement between the two Governments had not been made by the close of 1944-45.

245. Order in Council P.C. 9484 of December 21, 1944, authorizes assumption, as of July 1, 1944, of munitions contracts in Canada placed by the Department of Munitions and Supply on behalf of the Government of New Zealand. The Order estimates that the sum involved will not exceed \$1,500,000. The expenditure will be a charge to this appropriation.

246. Order in Council P.C. 1728 of March 13, 1945, transfers from the Department of National Defence to the Board responsibility for applying the general policy with respect to providing supplies for the relief of civilian populations in Europe during the period of military responsibility therefor. Expenditures of \$50,198,770.18 were incurred, chiefly for automotive equipment and wheat.

247. Section 4 of the Act permits the Mutual Aid Board to "contribute, exchange, deliver, transfer title to or possession of or otherwise make available war supplies to any of the United Nations." During the war the Government of Canada has, as a charge to War Appropriation, constructed many cargo vessels. A Crown company, Park Steamship Company Limited, manages the ships, generally by chartering them to operators. The United Kingdom Ministry of War Transport solicited charters for fifteen 4,700 ton cargo ships in the possession of the Company, the charter hire to be paid as a charge to the Mutual Aid appropriation. Ships come within the phrase "war supplies", but charter hire does not. Therefore, in order to achieve the financial objective, the Mutual Aid Board technically chartered the 15 ships from the Company and made them available to the United Kingdom Ministry.

248. The Board's arrangement with the Ministry of War Transport was that charter hire of 6 ships commence from the date of delivery, but with respect to the other 9, it was to commence at the expiration of six months from date of delivery. Like terms were imposed by the Board on Park Steamship Company. It is the arrangement relating to the 9 to which attention is drawn. The effect is that no charter charge is levied for the first six months' use. The Board may, under the legislation, make free contributions to any of the United Nations, but that appears to be qualified by the provision that the donation of war supplies must be those which have been acquired as a charge to the appropriation for Mutual Aid purposes. In this instance the 9 ships were constructed as public property of Canada for the use of Canada, and the outlay charged to another appropriation.

WAR CORPORATIONS

Department of Finance

CANADIAN WOOL BOARD LTD.

249. This Company deals in domestic and other wools and in related commodities and products, to provide for civilian requirements. It operates under an agreement with the Minister of Finance, and the outstanding shares, other than directors' qualifying shares, are in the name of the Minister. The order in council which authorized incorporation names the Auditor General as auditor.

Sales for the year ended March 31, 1945, totalled \$21,107,132.96. Cost of sales amounted to \$22,653,716.26; thus the gross loss was \$1,546,583.30. Subsidy receipts were \$1,720,909 with respect to losses on sales of imported fleece wool, yarns, piece goods and rayon. The Company, consequently, had \$174,325.70 available to meet warehousing, administrative and other expenses. These expenses totalled \$515,181.39. The resultant loss for the year was \$340,855.69 and was applied in the Company's accounts against advances received from the Department of Finance.

Inventories of commodities and products at March 31, 1945, totalled \$11,546,359.24, including \$624,312.32 for wool, tops, yarns and fabrics in the hands of processors.

COMMODITY PRICES STABILIZATION CORPORATION LIMITED

250. This Company buys and sells commodities and subsidizes firms and individuals for the purposes of controlling prices of goods, wares and merchandise in Canada. Order in Council P.C. 9870 of December 17, 1941, provides that the Auditor General be auditor of the Company. The deficit for the fiscal year was \$103,741,866.70. It represented subsidies paid, \$86,372,214.84; net loss on commodity trading, \$16,266,763.83; administrative expenses, \$1,100,169.13; adjustments in respect of previous fiscal years, \$10,671.05; less other income, \$7,952.15. The audit report to the shareholders contained the following observations:—

Subsidies paid by the corporation are subject to adjustment under the provisions of Limitation on Subsidies undertakings and contracts, and, in the case of commodities exported or used as ships' stores, to refund under the Repayment of Subsidy Order. Subsidies paid are also subject, in some instances, to investigation and adjustment by officers of the corporation after payment. Therefore, payments now recorded may not be regarded invariably as final.

Subsidy claims in process, but not approved at March 31, 1945, have not been considered as liabilities of the fiscal year ended that date.

The management has certified that all commodities in inventory at March 31, 1945, were held in warehouse or were in transit at that date. Due to the volume of stock on hand, particularly in the case of tea, it was not possible to reconcile completely the corporation's inventory records with stocks in warehouse at February 28, 1945, as certified by the several warehousemen. No deficiency was noted during the course of the audit. However, some adjustments may be necessary on the final disposal of stocks.

In addition to direct cash subsidies, some importers are subsidized indirectly by being granted partial and, in some cases, complete relief from the payment of import duties and taxes on certain commodities, under the authority of orders in council.

WARTIME FOOD CORPORATION LIMITED

251. This Company pays subsidies authorized for foodstuffs which may be in short supply. It is a subsidiary of Commodity Prices Stabilization Corporation Limited, and the outstanding shares, other than directors' qualifying shares, are in the name of the parent Corporation. The Company operates under an agreement with the Minister of Finance and the Commodity Prices Stabilization Corporation Limited. The Auditor General is named its auditor by by-law of the Company.

Subsidy payments amounted to \$3,544,972.50 and administrative expenses to \$50,662.20 for the year. The total expenditure of \$3,595,634.70 was applied, in the Company's accounts, against the advances received by it from the Department of Finance.

WARTIME SALVAGE LIMITED

252. This Company, which ceased business as of December 31, 1944, dealt in waste paper, raw sugar bags and collapsible metal tubes. It operated under an agreement with the Minister of Finance, and the outstanding shares, other than directors' qualifying shares, were in the name of the Minister. Under an agreement with the Minister of Munitions and Supply, the Company acted as an agent for the Department of Munitions and Supply in the acquisition and sale of scrap iron and steel and pig iron. The order in council authorizing the Company's incorporation names the Auditor General its auditor.

Sales of waste paper, raw sugar bags and collapsible metal tubes during the period from April 1 to December 31, 1944, totalled \$248,712.13, while cost of sales totalled \$234,820.78, the resultant gross profit being \$13,891.35. Storage and handling charges and administrative expenses, etc., amounted to \$19,589.32. The net loss of \$5,697.97 was applied in the Company's accounts against the advances received by it from the Department of Finance.

Sales of scrap iron and steel and pig iron totalled \$199,114.45, while cost of sales was \$263,773.06, the resultant gross loss being \$64,658.61. Added to this loss were scrap iron and steel subsidies of \$141,386.82 and administrative expenses of \$27,696.31, less a credit of \$31,213.40 arising from a reduction of the reserve for possible inventory losses. The net loss of \$202,528.34 was applied, in the trust accounts maintained by the Company, against the advances received by it from the Department of Munitions and Supply under the agency agreement.

The Company's assets were taken over and its liabilities assumed by the Department of Finance as at December 31, 1944, and the agency agreement with the Department of Munitions and Supply terminated as of that date.

SUGAR ADMINISTRATOR

253. The Sugar Administrator is responsible, under the direction of the Wartime Prices and Trade Board, for the importation of cane sugar and the acquisition of domestic beet sugar, and for the sale of such sugars to refiners and other authorized users.

The Administrator's activities are regulated by Order in Council P.C. 3223 of October 21, 1939, as amended. Profits realized from the sale of sugar are, by authority of the Order, retained by the Administrator, and form a reserve for the stabilization of sugar prices in Canada. Surplus funds are invested in Dominion of Canada bonds. The investments are arranged through the Bank of Canada, and the securities are held by the Bank in safekeeping for the Administrator.

Financial transactions relating to the purchase and sale of sugar do not involve the Consolidated Revenue Fund; consequently, the accounts are regarded for audit purposes as similar to those of Crown corporations. Administrative expenses are not included in the accounts. They are paid by the Wartime Prices and Trade Board and charged to the allotment made from the War Appropriation for the Board's administrative expenses.

The regulations established by the Order provide that the Administrator's accounts be audited by the Auditor General. The accounts were audited for the Administrator's fiscal year ended August 31, 1944, and a report was made to the Wartime Prices and Trade Board.

Department of Munitions and Supply

254. As at March 31, 1944, the Department had 27 companies in operation. Subsequently, 2 companies were incorporated and 11 ceased business. The new companies, with dates of incorporation, are:—

Turbo Research Limited—July 7, 1944

Aero Meters Limited—August 22, 1944

and those which ceased business, with the relative dates, are:—

Machinery Service Limited—April 30, 1944

War Assets Corporation Limited—July 11, 1944

North West Purchasing Limited—October 31, 1944

Cutting Tools and Gauges Limited—January 31, 1945

Wartime Oils Limited—March 31, 1945

Veneer Log Supply Limited—April 30, 1945

Aero Meters Limited—May 31, 1945

Atlas Plant Extension Limited—May 31, 1945

Defence Communications Limited—June 30, 1945

Polymer Sales & Service Limited—June 30, 1945

Quebec Shipyards Ltd.—June 30, 1945

All, with the exception of Polymer Sales & Service Limited, actually ceased active operations prior to March 31, 1945. War Assets Corporation Limited was, of course, succeeded by the corporation created by the Surplus Crown Assets Act, c. 21, Statutes 1944-45.

255. The companies were incorporated under the authority of section 6 of the Department of Munitions and Supply Act, with the exception of Eldorado Mining and Refining. Order in Council P.C. 535 of January 27, 1944, made under the authority of the War Measures Act, directed that all issued capital stock of Eldorado Mining and Refining Limited, a company created under the Ontario Companies Act, be appropriated and vested in the Crown. It also declared the Company to be a body corporate and politic within the legislative authority of the Dominion of Canada. A charter was granted as of January 28, 1944, under the Dominion Companies Act, in the name of "Eldorado Mining and Refining".

256. Shares of the companies, other than directors' qualifying shares, are in the name of the Minister, and all directors have filed assignments of shares held. Allied War Supplies Corporation, Eldorado Mining and Refining and Wartime Metals Corporation were incorporated without share capital.

257. The agreements entered into between the Minister and the various companies were authorized in each case by the Governor in Council.

258. Section 6 of the Department of Munitions and Supply Act requires that the accounts of corporate bodies created for its purposes be audited by the Auditor General (in the case of Northern Transportation Company Limited, a subsidiary of Eldorado Mining and Refining, the audit obligation is imposed by resolution of the shareholders). The certified balance sheets and related statements are published in the Public Accounts, the period covered being the fiscal year ended March 31, 1945, with the following exceptions:—

Aero Meters Limited—August 22, 1944 (the date of incorporation) to May 31, 1945 (the date of ceasing business).
 Atlas Plant Extension Limited—April 1, 1944, to May 31, 1945 (the date of ceasing business).
 Cutting Tools and Gauges Limited—April 1, 1944, to January 31, 1945 (the date of ceasing business).
 Defence Communications Limited—April 1, 1944, to June 30, 1945 (the date of ceasing business).
 Eldorado Mining and Refining—January 28, 1944 (the date of incorporation) to December 31, 1944 (the end of the Corporation's fiscal year). For its subsidiary, Northern Transportation Company Limited, the period was for the subsidiary's fiscal year ended December 31, 1944.
 Machinery Service Limited—April 1 to April 30, 1944 (the date of ceasing business).
 North West Purchasing Limited—April 1 to October 31, 1944 (the date of ceasing business).
 Polymer Sales & Service Limited—In this case two sets of statements are published: one for the year ended March 31, 1945, and one for the period from April 1 to June 30, 1945 (the date of ceasing business).
 Quebec Shipyards Ltd.—April 1, 1944, to June 30, 1945 (the date of ceasing business).
 Turbo Research Limited—July 7, 1944 (the date of incorporation) to March 31, 1945.
 Veneer Log Supply Limited—September 1, 1944 (the commencement of the Company's fiscal year) to April 30, 1945 (the date of ceasing business).
 War Assets Corporation Limited—April 1 to July 11, 1944 (the date of dissolution under the Surplus Crown Assets Act).

259. The companies maintain their books of account on an accrual basis in accordance with accepted commercial accounting practice, and thus conform with the requirements of sections 111 and 112 of the Dominion Companies Act. Their activities are, in general, financed by means of bank overdrafts guaranteed by the Crown.

260. Title to capital assets in use by the companies is vested in the Crown, with the exception of Eldorado Mining and Refining and Northern Transportation Company Limited, where title is vested in the companies. For this reason, apart from the exceptions mentioned, capital assets do not appear in the published balance sheets of the companies concerned, other than by way of footnotes giving the cost valuation of the Crown-owned capital assets in the companies' charge. In the cases of Wartime Housing Limited and Wartime Metals Corporation, capital expenditures appear in trust account sections of the published balance sheets because incurring of capital expenditures for the Crown is a purpose for which they were created. The capital assets in the charge of the companies totalled \$408,787,132.23 as at March 31, 1945, broadly classified as follows:—

Buildings, equipment, etc., used for manufacturing and operating purposes..	\$ 82,118,930 69
Dry cargo vessels and tankers in the charge of Park Steamship Company Limited.	251,563,208 22
Housing project assets in the charge of Wartime Housing Limited.....	72,176,715 93
Other	2,928,277 39
	<u>\$408,787,132 23</u>

AERO METERS LIMITED

261. This Company was incorporated to terminate the activity formerly carried on by Sutton-Horsley Company Limited, Leaside. The assets and liabilities of that Company had been previously taken over by the Crown and were transferred to the Crown Company as at June 30, 1944. The excess of assets over liabilities, after adjustment, was \$176,997.65. This does not take into consideration the extent to which materials, general stores and work in process proved to be surplus to requirements.

During the period from the Crown Company's inception to May 31, 1945, the value of goods delivered, on the basis of interim billing prices, totalled \$886,166.48. The cost of goods delivered was \$760,911.11 (after deducting \$429,939.48 for the cost of materials, general stores and work in process included in surplus declarations and contract termination claims). This left an excess of \$125,255.37 for the period under review. The amount was recorded in the Company's accounts, to the credit of Dominion of Canada Advances Account as at May 31, 1945. Aero Meters Limited ceased business on May 31, 1945. Its assets and liabilities were taken over by the Department.

AERO TIMBER PRODUCTS LIMITED

262. This Company produced Sitka spruce logs in special aero grades, to sell to sawmill operators for conversion into aero grade lumber. Log felling and bucking operations were discontinued in April, 1944. However, for the balance of the fiscal year the Company continued to gather in its logs and to liquidate its inventories.

It was the Company's policy, during the period of its logging operations, to select special Sitka spruce trees and log them individually, leaving surrounding trees standing. This selective method of production necessarily resulted in higher logging costs than are ordinarily associated with general logging operations. On the other hand, the Company was directed to sell at existing price levels, which were considerably below its cost. By Order in Council P.C. 7394 of October 5, 1943, the Timber Controller was authorized to establish surcharges on the selling prices of aero grade lumber, with the object of recovering to the Company its production costs.

Net log sales for the year ended March 31, 1945, amounted to \$1,831,110.12. The cost of logs sold, including \$868,983.15 for the cost of logs acquired from sub-contractors, totalled \$2,657,314.26, while administrative expenses were \$66,897.76. To the resultant net operating loss of \$893,101.90 was added \$296,580.84 for bonuses paid to Queen Charlotte Island operators (to reimburse them for bonuses paid to employees who had worked more than 100 days continuously) together with \$28,082.49 (net) for cash discounts. After offsetting against net operating loss, as thus increased, \$1,386,032.20 for surcharge on lumber sales, a net profit for the year of \$168,266.97 resulted.

After applying this amount against the balance of \$3,296,448.07 at the debit of Deficit Account at the beginning of the fiscal year, the balance at the debit of that account as at March 31, 1945, was \$3,128,181.10. It is understood that the British Ministry of Supply, which was a heavy purchaser of aero grade lumber, has agreed to share in the ultimate deficit of the Company.

As at March 31, 1945, the Company had in its charge Crown-owned capital assets with a cost valuation of \$1,012,406.89.

ALLIED WAR SUPPLIES CORPORATION

263. This Corporation supervises, directs and administers Government-owned chemical, explosive and ammunition-filling projects which are operated by private contractors.

The projects are financed directly by the Department, and the expenditures incurred by the Corporation and recorded in its accounts are those relating to administrative costs. During the year ended March 31, 1945, these totalled \$468,501.80, including \$80,117.67 for the salaries and expenses of the Montreal office of the Director General of the Chemical and Explosives Production Branch of the Department.

ATLAS PLANT EXTENSION LIMITED

264. This Company was created by reason of the relationship resulting from an agreement between the Crown and Atlas Steels Limited. It acted to May 31, 1945 (when it ceased business) as the financial intermediary between the Crown and Atlas Steels Limited, by making loans to the latter to extend its plant for war production purposes and to provide additional working capital. It also received repayments from Atlas Steels Limited.

Prior to May 31, 1945, all repayments required by the agreement to be made by Atlas Steels Limited out of its operating profits to December 31, 1944, had been received by the Crown Company. Order in Council P.C. 1174 of February 22, 1945, provided for the final settlement of the indebtedness to be effected by means of a transfer to the Crown Company of inventories to the total cost value of \$645,563.09, with a cash settlement for the balance then remaining. Settlement was made on that basis. The materials taken over by the Company in connection with this settlement were declared surplus by it to the Department.

In addition to acting in the capacity referred to above, the Company also made payments, on behalf of the Department, in connection with plant additions and machinery and equipment supplied as "capital assistance" to Atlas Steels Limited. The amounts so disbursed to March 31, 1944, totalled \$9,889,451.01, while \$145,697.66 was disbursed during the period under review, making a total of \$10,035,148.67 to May 31, 1945. Of this total, \$8,156,338.07 was for building additions and immovable equipment, title to which, as provided for by the governing orders in council, is vested in Atlas Steels Limited.

CITADEL MERCHANDISING CO. LIMITED

265. This Company acts, on the Department's behalf, in acquiring machine tools for the use of contractors authorized to receive capital assistance from the Crown. It also, on the Department's behalf, leases machine tools to contractors.

During the year ended March 31, 1945, expenditures for machine tools totalled \$2,744,772.13, compared with the corresponding total of \$30,263,814.24 during the preceding year. Machine tool rentals totalled \$447,104.11 for the year.

Administrative and warehouse expenses and special outlays totalled \$373,532.26. The "special outlays", totalling \$94,740.98, were for the salaries and expenses of the Machine Tool War Service Committee and of other related departmental agencies.

As at March 31, 1945, the Company had in its charge Crown-owned capital assets with a book value of \$1,603,306.07. Of this total, \$391,251.66, mainly in warehouse buildings, was in use by the Company, while \$1,212,054.41, principally in machine tools, was held for disposal on behalf of the Department.

CUTTING TOOLS AND GAUGES LIMITED

266. This Company, which ceased business as of January 31, 1945, reprocessed worn and damaged cutting tools for manufacturers of munitions, and acquired and sold surplus cutting tools. It also acted in purchasing inspection gauges for delivery to the Inspection Board of the United Kingdom and Canada and other public agencies, and assisted industry generally in the procurement of shop gauges.

Gross income from service charges and sales of reprocessed cutting tools totalled \$144,142.04 for the period from April 1, 1944, to January 31, 1945, and the gross profit on sales of surplus cutting tools for the same period amounted to \$61,537.03. The total income was therefore \$205,679.07. Operating costs for the period were \$164,731.52, after deducting \$84,823.14 for the portion of administrative expenses applicable to services rendered by the Company in the procurement of gauges and cuttings tools, which amount was recovered from the Department. When the resultant net profit of \$40,947.55 was credited to Surplus Account, the balance at the credit of that account became \$62,679.67 as at January 31, 1945. This balance was cleared by a dividend paid to the Minister as representing the Crown. The assets were taken over and the liabilities assumed by the Department as at January 31, 1945.

DEFENCE COMMUNICATIONS LIMITED

267. This Company, which ceased business as of June 30, 1945, incurred expenditures, on behalf of the Department, in extending existing communications facilities in Eastern Canada and Newfoundland, and in constructing new facilities in those areas, in order to meet the enlarged requirements of the Armed Services. During the period from inception to June 30, 1945, works performed for the foregoing purposes had a recorded value of \$2,482,332.97.

Administrative expenses from April 1, 1944, to June 30, 1945, totalled \$147,591.13, and were applied, in the Company's accounts, against the advances received by it from the Department. The assets were taken over and the liabilities assumed by the Department as at June 30, 1945.

ELDORADO MINING AND REFINING

268. Eldorado Mining and Refining Limited was a company incorporated under the laws of the Province of Ontario. On January 28, 1944, the Government of Canada appropriated its shares, tendering \$1.35 per share to the holders. On this basis, the cost was \$5,271,812.10.

The expropriating Order in Council, P.C. 535 of January 27, 1944, created a new corporation, Eldorado Mining and Refining, to take over the assets and assume the liabilities of the former company. This corporation is one without share capital.

As of January 28, 1944, the book value of the net assets of the former company was \$4,496,870.76. The appropriation of the shares costing \$5,271,812.10, there was a deficiency of \$774,941.34 between that sum and the book value of the net assets. This deficiency was charged to Capital Deficit Account.

Subsequent to January 28, 1944, the assets taken over were revalued:—

Reductions—

Revaluation of marketable mining shares of other companies to market prices of January 28, 1944.....	\$ 29,572 50	
Revaluation of non-marketable mining shares and non-operational mining claims, to nominal value of \$7.....	1,521,999 00	
Deferred development expenses on non-operational mining claims (written off).....	177,746 27	
Sundry (net)	1,926 27	\$1,731,244 04

Increases—

Inventories revalued to cost of production.....	222,991 50	
Capital assets revalued at net appraisal as at January 28, 1944..	474,435 96	
Investment in Northern Transportation Company Limited (a wholly owned subsidiary), revalued to book equity as at December 31, 1943, per certified balance sheet.....	71,647 36	769,074 82
		<u>\$ 962,169 22</u>

This \$962,169.22 was charged to Capital Deficit Account, as was also \$224,479.78 resulting from adjustments of accounts payable and accrued liabilities of the predecessor company, as at January 28, 1944.

Consequently, the balance at debit of Capital Deficit Account as at December 31, 1944, was \$1,961,590.34. This sum may be regarded as the deficiency between the recorded value of net assets (as adjusted) and the cost of acquisition by the Government of Canada.

Revenues from sales of ore concentrates and radium, together with custom refining income and radium rentals, totalled \$2,615,820.32 for the period from January 28 to December 31, 1944. Production costs, including selling and administrative expenses and special charges (net) amounted to \$2,385,881.20. There was therefore a profit of \$229,939.12 before providing for income and excess profits taxes. After providing \$103,464.25 for these taxes (taking the refundable portion of excess profits tax into consideration), the net profit for the period was \$126,474.87. This amount was carried to the credit of Surplus Account.

As at December 31, 1944, the capital assets of the Corporation totalled \$2,109,923.59, at adjusted valuations, while reserves for depreciation totalled \$336,791.60, giving a total net book value of \$1,773,131.99.

The published Balance Sheet as at December 31, 1944, carries the following explanatory footnote:—

Order in Council P.C. 3329 of May 7, 1945, recites that prior to the acquisition by His Majesty of all the shares of the capital stock of the predecessor Company, Eldorado Mining and Refining Limited, that Company had entered into certain agreements relating to the sale or other disposition of its products, respecting which agreements there is reason to suppose that there have been irregularities. The Order empowers the Minister of Munitions and Supply to cause an inquiry to be made into and concerning any or all matters relating to the affairs of Eldorado Mining and Refining Limited and the present Corporation (including matters relating to any sales or sales agency agreements entered into). The inquiry is now in progress and it may be established, as a result, that amounts are recoverable by the Corporation by reason of irregular transactions which may be found to have taken place.

The audit certificate was made subject to the foregoing observation, as the inquiry had not been completed when the audit report was delivered to the members of the corporation.

FEDERAL AIRCRAFT LIMITED

269. This Company supervised the Anson production programme until it was terminated on March 31, 1945. Associated with this supervisory activity, the Company purchased, stored and distributed, under a centralized plan, certain aircraft materials and parts required by the.

contractors engaged in the Anson production programme, together with Anson parts required as spares by R.C.A.F. establishments. Commencing August 28, 1944, the Company acted as an agent of War Assets Corporation in selling surplus Crown-owned aircraft parts and materials, including those accumulated in the hands of Anson contractors and in its own central stores. On October 1, 1944, the Company assumed supervision of various aircraft production programmes. This was made the subject of Order in Council P.C. 8493 of November 7, 1944, which defines the Company's duty as that of administering

all existing formal contracts heretofore administered by the Aircraft Production Branch of the Department of Munitions and Supply, as well as the negotiation and administration of all future contracts covering the manufacture, supply, overhaul and repair of aircraft in Canada, and all major parts, components and accessories of aircraft or the design, construction, equipment and operation of aircraft plants, overhaul plants and facilities for any such purposes.

Payments to contractors in connection with these programmes continued, however, to be made and recorded by the Departments concerned.

The adjusted value of Anson production work in process as at April 1, 1944, was \$13,199,-654.81. Production costs amounted to \$6,598,768.84 for the year, while miscellaneous income totalled \$672,040.25. From the resultant net total of \$19,126,383.40, an amount of \$2,514,860.03 was deducted for the book value of aircraft parts and materials, in the hands of contractors, rendered surplus to requirements by the reduction in the production programme (exclusive of surplus parts and materials sold). Thus, \$16,611,523.37 was the recorded cost of completed Anson units delivered during the year.

The inventory of aircraft parts and materials in the Company's central stores was \$5,237,-683.43 as at April 1, 1944. Parts and materials received during the year had a recorded value of \$9,352,319.20, while deliveries to contractors and to R.C.A.F. establishments, together with materials sold and sundry adjustments, totalled \$8,236,862.24. The \$6,353,140.39 balance represents the book value of parts and materials rendered surplus to requirements by reduction in the Anson production programme, and it was charged to the Department of Munitions and Supply as at March 31, 1945.

Warehouse expenses for the year totalled \$194,352.35, of which \$31,232.46 was charged to War Assets Corporation and \$28,843.90 to the Department, leaving an amount of \$134,275.99 to be absorbed in Anson production costs.

Proceeds from the sale of surplus aircraft parts and materials, under the agency arrangement with War Assets Corporation, totalled \$898,017.18 for the period from August 28, 1944, to March 31, 1945.

Administrative expenses were \$762,390.08 for the year, of which \$330,505.67 was charged to the Department (\$262,079.87 in respect of aircraft production supervision and \$68,425.80 in respect of Anson contract terminations), while \$34,764.57 was charged to War Assets Corporation for agency services rendered. The remaining \$397,119.84 was absorbed in Anson production costs.

MACHINERY SERVICE LIMITED

270. This Company, which ceased business as of April 30, 1944, acted in repairing machine tools for the account of Citadel Merchandising Co. Limited and for manufacturers of munitions.

Actual operations were discontinued towards the close of the preceding fiscal year, and expenditures incurred in April, 1944, were limited to administrative expenses associated with the winding up of the Company's affairs. These totalled \$8,790.75 and were charged to Deficit Account, making a balance of \$63,037.30 at the debit of that account as at April 30, 1944.

This Deficit Account balance was assumed by the Department as at April 30, 1944, and the assets were taken over and the liabilities assumed by Citadel Merchandising Co. Limited as at the same date. The custody, administration and control of the Crown-owned capital assets previously in use by the Company were also assumed at that date by Citadel Merchandising Co. Limited.

MELBOURNE MERCHANDISING LIMITED

271. This Company acquires and stores wool and other commodities and makes sales thereof, mainly to textile and other manufacturers having munitions contracts.

Sales during the year ended March 31, 1945, totalled \$15,390,050.83. Cost of sales being \$14,304,806.94, the resultant gross profit was \$1,085,243.89. Warehousing expenses were \$162,-997.48; administrative expenses \$36,898.75, and special charges (net) were \$11,601.51. The net profit for the year was consequently \$873,746.15, and was credited to Surplus Account.

Surplus Account was also credited with \$500,000, transferred from reserve for losses on special sales of commodities expected to be made from stocks which may be found surplus to

Canadian military requirements. Other smaller credits to the account totalled \$80,931.50. A charge of \$1,600,000 was made to Surplus Account to set up a reserve for loss and damage of wool by fire. This was in respect of the fire which occurred at Depot Harbour on August 14, 1945. On that date the Company's accounts for the year had not been finally closed and therefore it was practical to establish such a reserve in the balance sheet for the year ended March 31, 1945. After recording the foregoing transactions, the balance remaining at the credit of Surplus Account was \$254,864.97 as at March 31, 1945.

The reserve for losses on special sales of commodities stood at \$1,661,400 as at March 31, 1945. Since no satisfactory basis exists for estimating the losses which may be suffered in future special sales, this reserve may, in part, be in the nature of a general reserve.

Inventories of wool and other commodities on hand as at March 31, 1945, totalled \$12,615,014.64, including \$846,886.98 for wool, wool tops, etc., in the hands of processors and manufacturers.

NATIONAL RAILWAYS MUNITIONS LIMITED

272. This Company manufactures naval guns and gun carriages. Directors and officers of the Canadian National Railways serve also as its directors and officers.

The value of goods delivered during the year ended March 31, 1945, on the basis of interim billing prices, together with \$186,342.30 for work completed under special orders, totalled \$5,214,311. The cost of goods delivered during the year amounted to \$2,666,132.61, leaving an excess of \$2,548,178.39 which was carried to Reserve for Adjustment of Interim Billings Account.

The balance at the credit of this reserve account as at March 31, 1944, was \$2,378.30. After adding the above-noted excess for the year, together with an adjustment of \$130,000 in respect of billings issued in previous years, the balance at the credit of the account was \$2,680,556.69 as at March 31, 1945. Inventories of materials and supplies and work in process on hand at that date totalled \$1,868,598.63.

As at March 31, 1945, the Company had in its charge Crown-owned capital assets with a cost valuation of \$5,115,725.32.

NORTHERN TRANSPORTATION COMPANY LIMITED

273. This Company was a wholly owned subsidiary of Eldorado Mining and Refining Limited. Consequently, when the Crown appropriated the shares of Eldorado on January 28, 1944, Northern Transportation Company Limited became part of the public investment. The Company is engaged in transporting, by water, the general supplies required by the parent Company, together with the ore concentrates produced by that Company. The route traversed is that between Waterways, Alberta, and Port Radium, Northwest Territories. The Company, in addition, carries on a commercial transportation business serving the Mackenzie River District between Waterways and Aklavik.

Revenues for the year ended December 31, 1944, amounted to \$1,066,690.05. Operating and administrative expenses and special charges (net) totalled \$1,089,093.46, including \$108,904.47 for ordinary and special depreciation. The resultant net loss of \$22,403.41 for the year was charged to Surplus Account. After absorbing this charge, the balance remaining at the credit of Surplus Account was \$44,979.62 as at December 31, 1944.

As at December 31, 1944, the capital assets of the Company amounted to \$1,351,961.38, at cost, while reserves for depreciation totalled \$452,399.80, giving a net book value of \$899,561.58.

NORTH WEST PURCHASING LIMITED

274. This Company, which ceased business as of October 31, 1944, acted as a procurement agency to assist the United States Government in obtaining supplies from Canadian sources, for the construction, maintenance and operation of the highway to Alaska. Administrative expenses incurred by the Company during the period from April 1 to October 31, 1944, totalled \$17,454.68, and this amount was applied in the Company's accounts against the advances received by it from the Department.

PARK STEAMSHIP COMPANY LIMITED

275. This Company supervises and controls the operation of Crown-owned dry cargo vessels and tankers, through the medium of established Steamship Companies acting as managing operators.

Income for the year ended March 31, 1945, totalled \$63,648,691.08, while operating expenses were \$35,510,174.40, giving a net profit for the year of \$28,138,516.68. This does not include any charge for depreciation. Title to the dry cargo vessels and tankers being vested in the Crown, no depreciation thereon is recorded in the Company's accounts. The profits shown as earned by the Company may be regarded as recovery of capital expenditures. The profit accumulated from the Company's inception to March 31, 1945, was \$37,811,917.68.

Amounts recorded as profit include only profits from completed voyages for which accountings have been made by managing operators. There is also an accumulated balance of \$9,437,002.70 at the credit of Open Voyage Suspense Account as at March 31, 1945, representing the estimated net earnings from completed voyages for which accountings had not been received from managing operators up to the time the Company's accounts were closed for the year. The nature of the Company's activities is such that lapses of several months are often unavoidable between the date of completion of a voyage and the submission of the relative accounting by the managing operator concerned.

As at March 31, 1945, the Company had in its charge 136 dry cargo vessels and 19 tankers, with a total interim cost valuation of \$251,563,208.22.

POLYMER CORPORATION LIMITED

276. This Company manufactures Buna S and Butyl rubber and other products associated with the production thereof.

Sales of rubber and other products during the year ended March 31, 1945, totalled \$29,460,753.10, while the cost of sales amounted to \$25,383,240.59, giving an operating profit for the year of \$4,077,512.51. After deducting \$1,141,921.97 for pre-production expenses, previously deferred, and \$464,016.72 for preliminary plant alterations, etc., and adding miscellaneous credits totalling \$43,718.33, the net profit for the year was \$2,515,292.15. This was carried to Surplus Account.

Also credited to Surplus Account was \$84,824.59 for an adjustment (net) in respect of materials received from and supplied to Rubber Reserve Company (a United States Government corporation) in the previous year. Charges against the account were \$420,936.33 for the deficit as at March 31, 1944, and \$967,685.30 for the portion written off, of the administrative expenses capitalized during the period of plant construction. The resultant balance at the credit of Surplus Account was \$1,211,495.11 as at March 31, 1945. Inventories of materials and manufacturing supplies, work in process and finished goods totalled \$2,677,557.39 as at that date.

As at March 31, 1945, the Company had in its charge Crown-owned capital assets with a cost valuation of \$48,820,758.80. Included in manufacture costs for the year was a charge of \$3,662,768.31 as a provision for replacements of these assets. This charge was based on the estimated replacement values of the several major units comprising the Crown-owned plant, at rates based on the estimated average operational life of the assets comprising each of the several units, for the periods during which the units had been in operation.

POLYMER SALES & SERVICE LIMITED

277. This Company (formerly Fairmont Company Limited) ceased business as of June 30, 1945. It acquired and stored crude and synthetic rubber and made sales thereof to manufacturers having contracts with the Crown for the production of war supplies, and to manufacturers engaged in essential civilian production.

As stated in Para. 252 of last year's report, stocks of rubber were revalued upwards in 1943 to the equivalent of current replacement prices, and an offsetting Inventory Appreciation Reserve established. Order in Council P.C. 5750 of July 20, 1943, authorized the Company to collect surcharges (based on tire deliveries) from the Department of National Defence and other organizations, for the proportion of rubber going into the production of war supplies, and also to collect from Commodity Prices Stabilization Corporation Limited amounts from time to time estimated for the loss incurred on the proportion of rubber going into the production of civilian goods.

The Company's sales of \$21,202,776.15 for the year ended March 31, 1945, plus surcharge and stabilization income of \$10,470,645.92, totalled \$31,673,422.07. The cost of sales (computed on the basis of the valuation established in 1943) totalled \$31,327,380.79. There was thus a gross profit of \$346,041.28. After deducting warehousing expenses of \$83,713.75, scrap

rubber expenses of \$137,087.22 and administrative expenses of \$78,812.67, and adding special adjustments (net) of \$22,015.41, there was a recorded net profit of \$68,443.05. This was credited to Surplus Account.

A special credit of \$1,134,551.56 to Surplus Account resulted from Inventory Appreciation Reserve being adjusted downwards to the difference between replacement cost and ceiling selling price value of an estimated normal five months' supply of crude rubber. On the other hand, a special charge of \$1,250,000 was made against Surplus Account to increase Reserve for Unascertained Losses and Other Contingencies from \$1,750,000 to \$3,000,000. This reserve exists to provide against losses which may result by reason of the fact that some irrevocable letters of credit were outstanding at the time of Japan's entry into the war. After recording these Surplus Account entries, the balance at the credit of the account was \$530,-564.95 as at March 31, 1945.

As the Company ceased business on June 30, 1945, reference is now made to operating results for the three months' period. Sales totalled \$4,762,268.80, while subsidy and stabilization income amounted to \$1,570,844.54. The net profit totalled \$227,213.23 and was credited to Surplus Account.

A special charge of \$529,356.17 was entered against Surplus Account for the purpose of increasing the Inventory Appreciation Reserve. It was explained that the action was taken in anticipation of an early increase in the price of crude rubber. It was approved by Directors' resolution of June 13, 1945, "to protect the Company against loss in the event of changes in the price of crude rubber." The amount is the equivalent of 5.55 cents per pound of the crude rubber on hand at May 31, 1945. The Department of Munitions and Supply approved the action taken.

The audit certificate to the Balance Sheet as at June 30, 1945, is qualified by the following observation:—

An undisclosed general reserve exists to the extent that the amount shown for Inventory Appreciation Reserve is in excess of an amount equivalent to the difference between the inventories of crude and synthetic rubber at market value, and their ceiling selling price value as at June 30, 1945.

This qualification was considered necessary since the adjustment of the Reserve concerns possible increases in price which Polymer Corporation Limited, not Polymer Sales & Service Limited, may be required to pay for crude rubber. No qualification would have been necessary had the balance in the Reserve been adjusted to an amount equivalent to the difference between the book value of the inventories, at the market prices in effect as at June 30, 1945, and the corresponding value computed at ceiling (or realizable) prices.

Having transferred \$529,356.17 from the Surplus Account, there remained \$228,422.01 to the credit of the account when the Company ceased business on June 30, 1945. This was cleared by a recorded distribution, prior to dissolution, of net assets to the Government of Canada. The Company's assets were thereupon taken over and its liabilities assumed by Polymer Corporation Limited.

QUEBEC SHIPYARDS LTD.

278. This Company, which ceased business as of June 30, 1945, operated the shipyards of Morton Engineering and Dry Dock Company Limited and George T. Davie & Sons Limited at Quebec and Lauzon, respectively. The use of these shipyards was appropriated under the authority of Order in Council P.C. 5526 of July 14, 1943. Quebec Shipyards Ltd. was financed by advances received from Wartime Shipbuilding Limited.

The recorded cost of ships in course of construction as at April 1, 1944, was \$12,579,516.10. Production costs from April 1, 1944, to June 30, 1945, totalled \$20,057,012.87. This included the recorded operating costs, to December 9, 1944, of the plant operated on behalf of the Department by Anglo-Canadian Pulp & Paper Mills Limited, Shipbuilding Division, in fitting out certain ships launched by the Company.

After deducting from the \$12,579,516.10 and \$20,057,012.87 totals referred to in the preceding paragraph, \$2,318,653.69 for the cost of work in process turned over to the Morton and Davie Companies (thereafter operating under contract with the Department) and \$1,027,241.86 for the cost of commercial work completed, the recorded cost of ships delivered during the period under review was \$29,290,633.42.

The Crown-owned capital assets in the yard of the Davie Company were returned to the charge of that Company, along with its own assets, on June 30, 1944. As from December 9, 1944, the Crown-owned capital assets previously in the charge of Anglo-Canadian Pulp & Paper Mills Limited, Shipbuilding Division, were used in the Crown Company's operations.

These assets, along with those in the charge of the Morton Company prior to the incorporation of the Crown Company, were placed in or returned to the charge of the Morton Company, along with its own assets, on February 28, 1945.

RESEARCH ENTERPRISES LIMITED

279. This Company manufactures special technical equipment of various kinds. Goods delivered during the year ended March 31, 1945, had a value of \$59,612,868.39, on the basis of interim billing prices established by the Pricing Committee of the Department (after giving effect to an adjustment of \$5,000,000 in the Department's favour in respect of charges made during the year). Production costs amounted to \$57,295,845.08, while special charges (net) were \$1,972,181.21, a total of \$59,268,026.29. The \$344,842.10 balance was carried to Reserve for Adjustment of Interim Billings Account, which amounted to \$7,436,953.44 as at March 31, 1945.

At the fiscal year-end the Company established a reserve of \$15,000,000 to provide for adjustments anticipated with respect to materials rendered surplus to requirements. Of this amount, \$10,000,000 was regarded as applicable to contract terminations, and was offset against advances received from the Department. After deducting the reserve amount from the book value of inventories, their net value was \$22,505,974.61 as at March 31, 1945.

By Directors' resolution, a reserve of \$1,500,000 was established as at March 31, 1944, for the cost of research and experimental services rendered by the National Research Council. Charges entered against the account during the year under review amounted to \$174,646.33. A further \$1,000,000 was added to the reserve in the year, with the result that the balance at credit of this reserve account was \$2,325,353.67 as at March 31, 1945.

Experimental and administrative expenses of \$140,130.75, incurred by Turbo Research Limited during the period from July 7, 1944, the date of incorporation, to March 31, 1945, were borne by Research Enterprises Limited, in accordance with the terms of an agreement between these companies and the Minister, as authorized by Order in Council P.C. 5932 of July 28, 1944.

As at March 31, 1945, the Company had in its charge Crown-owned capital assets with a cost valuation of \$8,522,177.02.

SMALL ARMS LIMITED

280. This Company manufactures rifles and other small arms. Goods delivered during the year ended March 31, 1945, had a value of \$9,832,514.16, on the basis of authorized interim billing prices fixed by the Pricing Committee of the Department. The cost of the deliveries amounted to \$8,445,149.99, leaving an excess of \$1,387,364.17 for the year, which was carried to Reserve for Adjustment of Interim Billings Account, supplementing the balance of \$911,450.63 in this account at the beginning of the year. Charges to the reserve account during the year were \$299,427.57 for import and sales taxes applicable to tools, gauges, cutters and fixtures purchased in previous years, and \$905,787.77 for refunds made in respect of goods delivered during the year ended March 31, 1944. The resultant balance at credit of the account as at March 31, 1945, was \$1,093,599.46. Inventories of materials, work in process and finished goods on hand at the end of the fiscal year totalled \$1,660,542.82.

As at March 31, 1945, the Company had in its charge Crown-owned capital assets with a cost valuation of \$7,576,917.96.

TURBO RESEARCH LIMITED

281. This Company is engaged in research work with respect to gas turbines and rocket propulsion. It operates under an agreement with the Minister and Research Enterprises Limited. This provides that its expenses are to be reimbursed by Research Enterprises.

During the period from July 7, 1944, the date of incorporation, to March 31, 1945, engineering and experimental expenses amounted to \$126,156.57, while administrative expenses amounted to \$13,974.18, a total of \$140,130.75.

As at March 31, 1945, the Company had in its charge Crown-owned capital assets with a cost valuation of \$181,503.87.

VENEER LOG SUPPLY LIMITED

282. This Company (it ceased business as of April 30, 1945) acted in acquiring logs suitable for the production of aircraft veneer, for resale to Canadian veneer manufacturers and for export to the United Kingdom.

The Company's fiscal year-end was August 31st, and during the year ended August 31, 1944, net sales amounted to \$1,915,697.86. Purchases during that year were \$1,710,009.95, while log inspection and administrative expenses totalled \$96,910.52. The resultant net profit of \$108,777.39 for the year was credited to Surplus Account, giving a balance of \$243,689.71 in that account as at August 31, 1944.

Subsequent to August 31, 1944, no further purchases or sales of logs were made, but the Company acted in a supervisory capacity in connection with contracts entered into with logging contractors by Canadian veneer manufacturers and the British Ministry of Supply. Log inspection and administrative expenses totalled \$14,313.35 during the period from September 1, 1944, to April 30, 1945. After charging this amount to Surplus Account, and crediting that account with adjustments totalling \$4,200.78, the resultant credit balance of \$233,577.14 at April 30, 1945, was cleared from the account by recording a distribution of net assets to the Crown, preparatory to dissolution. The assets were taken over and the liabilities assumed by the Department as at April 30, 1945.

VICTORY AIRCRAFT LIMITED

283. This Company manufactures heavy bombers. During the year ended March 31, 1945, Lancaster aircraft and spares delivered were valued at \$72,208,924, on basis of interim billing prices, as set by the Department. Production costs totalled \$66,749,894.84, after deducting \$3,122,450.67 for the costs incurred in connection with special orders, leaving an excess of \$5,459,029.16 which was carried to Reserve for Adjustment of Interim Billings Account. After absorbing the debit balance of \$3,866,838.38 brought forward from the previous year, the balance at the credit of this account as at March 31, 1945, was \$1,592,190.78. As at March 31, 1945, inventories of materials, general stores, work in process and finished goods had a book value of \$26,415,062.58.

The Company's accounts do not reflect the value of engines, propellers, etc., supplied free of charge by the United Kingdom, or the value of unbilled aircraft parts and materials received from the Department.

As at March 31, 1945, the Company had in its charge Crown-owned capital assets with a cost valuation of \$7,036,304.20.

WAR ASSETS CORPORATION LIMITED

284. This Company was incorporated in anticipation of legislation regulating the disposal of surplus Crown assets. \$250,000 was subscribed by the Department as share capital for the financing of its operations. Section 19 of the Surplus Crown Assets Act, c. 21, Statutes 1944, dissolved the Company, and its assets and liabilities were transferred to the new corporation, War Assets Corporation, on July 11, 1944.

Order in Council P.C. 3500 of May 11, 1944, authorized the Company to retain a commission of 3 per cent in connection with the sales made of surplus Crown assets. During the period from April 1 to July 11, 1944, net proceeds from sales, after deducting the authorized commission, totalled \$374,254.39, and this amount was recorded to the credit of the Receiver General.

Administrative expenses during the period from April 1 to July 11, 1944, totalled \$35,240.18. After deducting \$11,574.87 for commissions earned, the net expenditure of \$23,665.31 was charged to Preliminary Administrative Expenses Account, enlarging the opening balance of \$14,598.36 at the debit of the account to \$38,263.67 as at July 11, 1944.

WAR SUPPLIES LIMITED

285. This Company contracts with departments and agencies of the United States Government for the supply of munitions and supplies manufactured in Canada. Contracts with Canadian suppliers are placed by the Department to cover commitments made by the Company.

As at April 1, 1944, the amount recorded by the Company as due from the United States Government was \$71,557,035.22 U.S. This included \$33,500,000 U.S. as the estimated value of shipments made but not yet invoiced as at that date. During the year ended March 31, 1945, shipments made totalled \$225,177,864.08 U.S., while collections deposited to the credit of the Receiver General of Canada amounted to \$245,910,441.99 U.S. The resultant balance remaining due as at March 31, 1945, was \$50,824,457.31 U.S., which includes \$27,000,000 U.S. as the estimated value of shipments made but not yet invoiced as at that date.

Administrative expenses charged in the Company's accounts for the year ended March 31, 1945, totalled \$68,017.67 U.S. Office accommodation and other services were received free of charge from the British Supply Mission, Washington, to January 1, 1945. The Mission had not submitted its accounts for January, February and March by the time the Company's accounts for the year were closed.

The charges made to departments and agencies of the United States Government, on the basis of existing contracts, are subject to final adjustment in accordance with the provisions of an agreement regarding the limitation of profits by Canadian contractors and of capital expenditure recoveries by the Government of Canada. To March 31, 1945, interim refunds totalling \$50,000,000 U.S. had been made, on the Company's behalf, to the War Department and the Maritime Commission, on account of the anticipated liability in this connection.

WARTIME HOUSING LIMITED

286. This Company constructs and operates housing projects to accommodate war workers and returned service men.

The capital expenditure incurred for each project is authorized by order in council. To March 31, 1944, capital expenditures incurred in connection with authorized projects, under administration by the Company, were \$65,986,870.38, and a further \$6,189,845.55 was spent during the year ended March 31, 1945. The total expenditure to March 31, 1945, was therefore \$72,176,715.93 and was represented by: land, \$1,195,788.08; land improvements, \$12,106,263.23; buildings, \$56,198,535.87; and equipment, furnishings, etc., \$2,676,128.75.

Housing rentals were \$5,363,236.14 for the year ended March 31, 1945, while operating expenses amounted to \$2,483,739.75. This includes \$298,950.71 for the net cost of operating staff houses, and \$280,317.23 for the net cost of operating cafeterias. From the resultant housing project operating profit of \$2,879,496.39 was deducted \$455,923.88 for head office administrative expenses, while \$151,828.59 was added for miscellaneous income and other credits. The net profit for the year was thus \$2,575,401.10. This result is achieved without including any charge for building depreciation. Title to housing projects is vested in the Crown, and although a reserve has been established for the replacement of the equipment, furnishings, etc., no depreciation of buildings is recorded in the Company's accounts. The profits shown as earned by the Company may be regarded as recovery of the capital expenditures incurred in connection with housing project buildings. The profit accumulated from the Company's inception to March 31, 1945, was \$5,288,696.21.

The Company also undertakes special projects, including the development of municipal services at cities where housing projects are located, and the erection or rehabilitation of buildings for the use of Government departments. These expenditures, which are recoverable, totalled \$2,634,934.73 as at April 1, 1944. Expenditures were \$398,644.33 and recoveries \$1,198,284.47 in the year. There was therefore \$1,835,294.59 recoverable as at March 31, 1945.

WARTIME METALS CORPORATION

287. This Corporation has acted in developing and operating marginal and sub-marginal base metal mining properties, and in addition it supervised a number of other such properties on behalf of the Department. Costs incurred with respect to the latter properties were not recorded in the Corporation's accounts, being regarded as departmental expenditures.

To March 31, 1945, capital expenditures had been incurred on six projects. Of these, 4 were closed down as at that date; one was in "stand-by" status, and the other was in operation.

Sales of metal and mineral concentrates, including deliveries, billed at cost, for the account of the Department, totalled \$909,449.88 for the year ended March 31, 1945. Mining and milling expenses and other direct costs, including royalties, totalled \$956,778.05, the resultant loss on mining and milling operations for the year being \$47,328.17. After adding \$56,903.27 for head office administrative expenses and \$28,163.50 for expenses incurred in closing down mining projects, together with other charges (net) of \$2,056.76, the net loss for the year was \$134,451.70. After charging this net loss, the balance at the debit of Deficit Account as at March 31, 1945, was \$328,515.46, this balance being applied, in the Corporation's accounts, against the advances received by it from the Department.

WARTIME OILS LIMITED

288. This Company, which ceased business as of March 31, 1945, acted in making advances to oil drilling and exploration companies for the drilling of wells in marginal and sub-marginal areas of the Turner Valley oil field.

Advances are recoverable from production, to the extent that surpluses remain, month by month, after production expenses and royalties have been paid. To March 31, 1945, advances totalling \$3,874,763.88 had been made in connection with 21 wells which were brought into production. Repayments in respect of these advances totalled \$667,607.31, leaving \$3,207,156.57 outstanding as at March 31, 1945.

Advances of \$228,632.28 were made in connection with one well which was not brought into production and was abandoned. After allowing for an estimated realizable value of \$16,000 for drilling equipment, the loss on these advances was \$212,632.28, and was applied in the Company's accounts against the advances received by it from the Department.

Administrative expenses incurred by the Company during the year ended March 31, 1945, totalled \$20,233.18. The assets were taken over and the liabilities assumed by the Department as at March 31, 1945.

WARTIME SHIPBUILDING LIMITED

289. This Company finances and supervises both the cargo shipbuilding programme and the naval shipbuilding programme (except wooden ships and small boats) on behalf of the Department.

The recorded value of ships in course of construction, including ship conversion work in process, at the commencement of the fiscal year, was \$124,607,207.38. During the year construction costs and expenses totalled \$245,473,375.93, while the interim billing price of ships delivered and conversion work completed during the year was \$284,427,156.21. The resultant recorded value of ships in course of construction, including ship conversion work in process, was \$85,653,427.10, as at March 31, 1945.

To March 31, 1945, the cumulative total of billings issued at authorized interim billing prices, with respect to ships delivered, exceeded the cumulative total of the estimated costs thereof by \$4,643,410.42. This amount was carried at the credit of Interim Billings Adjustment Account in the Company's records as at that date.

Administrative expenses of the Company during the year totalled \$942,261.90.

Department of Reconstruction

WAR ASSETS CORPORATION

290. This Corporation, which is established by the Surplus Crown Assets Act, was organized on July 12, 1944. Its function is to dispose of surplus Crown assets. In addition, the Corporation acts for the Department of Reconstruction and other government departments in performing special services, including, to March 31, 1945:—

- (a) rehabilitation of property of contractors whose plants had been added to or altered for the performance of contracts with the Department of Munitions and Supply;
- (b) settlement of property leases when no longer required for war purposes, including the rehabilitating of the premises;
- (c) scrapping of war property, including munitions, where offsetting revenue is negligible.

In accordance with the provisions of the Act, the Corporation took possession of all property and assets of, and assumed all obligations and liabilities of or incurred by the predecessor company, War Assets Corporation Limited. The balance due the Receiver General by that company, and thus assumed by the Corporation, as at July 12, 1944, was \$331,198. During the period from July 12, 1944, to March 31, 1945, gross proceeds from sales of surplus Crown assets totalled \$9,116,131.55. Direct charges and operating expenses deductible from gross proceeds totalled \$418,611.77, while the percentage retained by the Corporation in accordance with section 15 of the Act amounted to \$260,925.59, the resultant net proceeds from sales being \$8,436,594.19. After deducting remittances made to the Receiver General during the period under review, the balance owing the Receiver General was \$2,055,800.44 as at March 31, 1945.

The income earned by the Corporation between July 12, 1944, and March 31, 1945, and applied towards meeting its administrative expenses, totalled \$261,617.77. This is represented almost entirely by the \$260,925.59 authorized percentage retained from net proceeds of sales.

No fees had been settled, before the accounts were closed, with respect to special agency services rendered to the Department of Reconstruction and other departments. Administrative expenses for the period were \$799,948.72, which includes \$38,263.67 for the preliminary expenses of the predecessor company. The resultant excess of expenditure over income for the period was, therefore, \$538,330.95.

291. Section 18 of the Act reads:—

18. The corporation shall, as soon as possible after the thirty-first day of March in each year, and in any event within three months thereof, submit an annual report to the Minister in such form as the Auditor General may prescribe, containing in reasonable detail particulars of surplus Crown assets, sold or otherwise disposed of during the accounting period, and the Minister shall lay the said report before Parliament.

The Corporation was requested to state what it considered to be feasible and in the public interest. The material part of the President's reply, dated November 28, 1944, is:—

A review of our experience with operations to date, in my opinion, would indicate that the form of the annual report to be submitted to the Honourable the Minister should embrace the following:—

1. Report to the Minister by the President of the Corporation, covering, generally, such matters as:
 - (a) Policies which have been adopted and those contemplated with respect to disposal of surplus assets, the results achieved thereby and anticipated trends;
 - (b) Comments on operating costs;
 - (c) Points of interest relating to major specific assets and special types of stores transferred to the Corporation awaiting disposal action;
 - (d) Comments with respect to warehousing and security measures taken to protect the Crown's interest;
 - (e) General comments on matters that will engage the attention of the Corporation but are not presently apparent.
2. Balance Sheet.
3. Operating Statement, showing revenue and administrative expenses in reasonable detail, following, substantially, the form of the interim monthly statements that are now being prepared.
4. Analysis of Liability to the Receiver General of Canada, showing:
 - (a) Net proceeds realized from the sale of surplus Crown assets;
 - (b) Less amount of authorized deduction from the net proceeds as per paragraph (a), representing revenue to the Corporation;
 - (c) Less amount of remittances to date.
5. Statistical analysis of net proceeds of sales, for the account of the Receiver General of Canada, by the Corporation's Disposal Divisions, which presently are as follows:
 - Aircraft
 - Consumer Goods
 - Durable Goods
 - Mechanical
 - Radio and Radar
 - Real Estate
 - Steel

These would be further broken down in broad categories by types of stores and the whole of the foregoing would reconcile with figures disclosed in 4 (a) above.

Considerable study is being given to this phase and it is believed that the information to be contained therein might be supplemental to the report, but of such a character that it would bring out the salient features of assets sold or otherwise disposed of during the period. In fact, you may decide it should form a constituent part of the report.

Assets authorized to be signed or transferred to the Corporation for disposal on behalf of other Governments, e.g., United States, United Kingdom, etc., would be treated separately, on their merits, the net proceeds, less the Corporation's authorized deduction for administrative expenses, accruing to the credit of the respective Governments. The financial position would be reflected in the Balance Sheet.

On December 6, 1944, the following letter was addressed by me to the President:—

I have your letter of November 28th with respect to the annual report to Parliament of War Assets Corporation, as required by section 18 of the Surplus Crown Assets Act.

A reading of the discussion in the House of Commons prompts me to lean to the view that perhaps the House expects more than a statistical analysis of net proceeds of sales (Item 5 of your letter). It may be that you so plan. That is, major or exceptional sales in a category will be shown individually. For example, it may well be that Parliament will be equally interested in the liquidation of a substantial investment, by the taking of a loss, as it will be in a liquidation which results in a profit.

Assuming such a possibility is being anticipated in your plans, the outline you give, I think, should result in a comprehensive report for 1944-45.

BALANCE SHEET ACCOUNTS

The observations which follow are with respect to various accounts in the Balance Sheet of Canada.

Assistance to Indians

292. Section 94B of the Indian Act authorizes the granting of loans for co-operative projects. These are made subject to such terms and conditions as the Governor in Council may stipulate. The principal is listed in Loans and Advances, Schedule G to the Balance Sheet, and the amount outstanding at March 31, 1945, was \$3,098.18, along with \$48.32 by way of matured interest. During the year the attention of the Department was drawn to the fact that interest, amounting to \$6,697.26, had been credited in error to the account over a period of years. The money was transferred to Revenue.

Civil Service Insurance Fund

293. Premium income during the fiscal year was \$372,146.10, and 6 per cent interest, amounting to \$1,020,244.35, was added to the fund. Death claims of \$330,023.82 and payments on surrendered policies amounting to \$44,477.19 were charged to the account. The balance of the fund at March 31, 1945, was \$18,019,711.73.

Civil Service Superannuation Account

294. The amount standing to the credit of this account at March 31, 1945, was \$79,147,-228.02, which is a net increase of \$11,694,628.13 in the fiscal year. Credits to the account were:—

Contributors' payments	\$3,503,568 47
Government's contribution	2,340,793 07
Interest	2,701,150 74
Retirement Fund transfers	7,606,263 07
No. 2 Fund transfer	1,655,010 66

A 1944 amendment to the Civil Service Superannuation Act granted to 3,500 contributors to the Retirement Fund an opportunity to transfer to the Superannuation Act's plan, and about 2,500 did so by March 31st. This resulted in \$7,606,263.07 being transferred from Retirement Fund to the credit of the Superannuation Account. The 1944 legislation directed that Superannuation Fund No. 2 be closed. This fund existed for a pension scheme which is no longer utilized to make pension awards. The \$1,655,010.66 balance to the credit of the fund was transferred to the Superannuation Account, which is now liable for payments to 20 annuitants who were granted pension under the old scheme. As of April 1, 1945, the annual cost of these 20 annuities was \$23,108.68. Expenditures charged to the Superannuation Accounts totalled \$6,112,157.88 in the fiscal year 1944-45. Annuity payments of \$5,830,404.31 and withdrawal allowances totalling \$224,834.41 were the principal items.

295. The definition "civil servant" was extended by the 1944 amendments to include any employee in the Civil Service who is certified or determined pursuant to regulations made under the Act or designated by the Treasury Board to be for the purpose of the Act a permanent employee. Regulations were approved by Order in Council P.C. 38/1731 of March 14, 1945. Among requirements are that the employee must have five years' continuous service in a position of continuing indeterminate duration and submit a medical certificate as required by section 3 (2) of the Act. Prior to the promulgation of these regulations, Treasury Board designated 1,794 employees. All were reported as being in positions of continuing indeterminate duration, with over five years' continuous service to their credit. No medical certificates were required. Many were over retiring age. The titles and rates of pay schedules indicate that numerous positions had never been classified by the Civil Service Commission, nor had rates of pay been approved.

Contractors' Security Account

296. Contractors are required, by section 16 of the Public Works Act, to furnish security for the satisfactory performance of work. Cash deposits totalled \$2,477,034.73 at March 31, 1945. Interest at the rate of 2 per cent is allowed on deposits. Government bonds may also be deposited as security by contractors. These are held in custody by the Minister of Finance, but the value is not recorded in this account.

Government Annuities

297. The Government Annuities Act, c. 7, R.S., empowers the Governor in Council to set the interest rate to be used in computing the value of annuities. In 1908, the year of enactment, a 4 per cent rate was authorized, and it has never been changed. Another provision calls for the return of purchase moneys, improved by interest, when an annuitant dies before his contract becomes payable. The 1908 legislation set a 3 per cent interest rate for this purpose. It was increased to 4 per cent in 1920. Attention is drawn to these interest rates because, for a number of years, public borrowings have been effected at 3 per cent.

298. Section 4(b) of the Government Annuities Act authorizes the sale of an immediate or deferred annuity to any two persons...during their joint lives, and with or without continuation to the survivor.

No provision is made for the sale of joint annuities guaranteed for a term of years certain, but contracts of this nature were entered into freely and their legality was not doubted until 1944. Annuities officers had construed an opinion given by the Deputy Minister of Justice in 1911, covering an unusual individual case, as providing authority to enter into such contracts. The Justice Department had also approved a form of contract. A contract was referred to the Deputy Minister of Justice in 1944, to establish the legality of payments for a guaranteed term of years to the estate of a last surviving annuitant. Several changes had been made in the terms of this contract, all of which were stated by the Justice Department as made without authority. An extract from the opinion given by the Deputy Minister of Justice on November 14, 1944, is:—

- (a) the Minister has no authority to convert an annuity payable to one person into a joint annuity payable to two persons;
- (b) the Minister has no authority to enter into a last survivor annuity for a guaranteed period;
- (c) the Minister has no authority to convert a joint annuity into an annuity on the life of one person;
- (d) the date of maturity of a contract cannot be altered after the death of one of the annuitants.

Further sales of joint annuities, guaranteed for a number of years certain, were suspended. The Deputy Minister of Labour advises that legislative amendments are under consideration. It is presumed that if these are recommended to Parliament, suitable provision will be made to correct the situation with respect to the existing contracts, 1,451 of which were vested as at March 31, 1945.

299. An executive direction, given by use of section 48 of the Consolidated Revenue and Audit Act, 1931, requires returns of premiums to be pre-audited. Doubt being entertained as to the extent of the administrative discretion, two certificates were refused in order to have the scope of authority determined. In one case, the holder of a contract applied for refund of certain premiums on the ground that he had believed, when the payments were made, that the annuity would not be taxable. Subsequently he had learned he was in error. In this instance no misrepresentation was alleged. The Deputy Minister of Justice supported the viewpoint of the Audit Office, namely, that as no misrepresentation had been shown when the annuity was purchased, the contract was irrevocable and, consequently, there was no authority to return moneys paid. The second case was one where there had been misrepresentation as to taxation status when the contract was made. The proposed settlement provided for the cancellation of the contract and return of premiums with 3 per cent interest, all to be a charge to the Annuities account. The sum representing interest was queried, (a) as an improper charge to the account, and (b) as it was by way of damages, the Minister lacked power to pay the amount. The matter was settled by the Governor in Council authorizing the payment as a charge to the 1945-46 vote for the administration of the Annuities Act.

300. In 1931 the following amendment was made to the Annuities Act:

An annuity shall not be granted or issued on the life of any person other than the actual annuitant, nor for an amount less than ten dollars a year; and the total amount payable by way of an annuity or annuities to any annuitant or to joint annuitants shall not exceed twelve hundred dollars a year.

This Act shall not affect any existing contract for an annuity.

Prior to 1931, an arrangement had been made with the Director of Technical Education of the Province of Quebec whereby professors engaged in various technical schools would be covered by a group scheme. Such a plan is permissive by the Act:—

Employers of labour may, pursuant to agreement entered into with their employees in that behalf, such agreement to be of a form approved by the Minister, contract with His Majesty for the sale to such of their employees as are domiciled in Canada of annuities otherwise purchasable by such employees as individuals under this Act;...

Each professor contributes 5 per cent of his salary and the Province pays a like amount, so long as the individual is in its employ. A contract is issued in the name of the person concerned. As many of the teachers start payments at a relatively early age, the expectancy is that, when the annuity becomes payable, the amount will exceed \$1,200 annually. This presents no problem so far as contracts made prior to 1931 are concerned. It may be with respect to those issued subsequently. The views of the Department were solicited. It has furnished a copy of an opinion given by the Deputy Minister of Justice on September 29, 1931, the material part of which is:—

...I may say that upon consideration of the documents submitted I am of opinion that, although there appears to be no formal document evidencing the agreement entered into by your Department with the Province of Quebec, there was nevertheless an arrangement entered into under the authority of section 6 of the Government Annuities Act whereby your Department undertook to sell annuities upon the terms of certain regulations duly made in that behalf to members of the staff of the technical schools in Quebec, whether theretofore or thereafter appointed, and I think the arrangement thus entered into is a contract within the meaning of section 2 of the amending Act of this year. It follows, therefore, that persons joining the said staff subsequent to the amending Act are entitled to annuity contracts upon the same basis as those who joined previously thereto.

Regardless of what may be permissive by the legislation, the practice does not appear to be in harmony with the objective of the amending legislation, and it is for this reason that attention is drawn to the matter.

Government Officers' Guarantee Fund

301. There was a net increase of \$72,490.79 in this fund during the year, the balance at March 31, 1945, being \$372,999.17. Premium receipts, at the rate of 20 cents per \$100, totalled \$64,513.02, and interest at $2\frac{1}{2}$ per cent per annum totalled \$8,752.80. Payments in respect of 3 defalcations amounted to \$904.74, while a small amount of \$129.71 was received on account of a defalcation in preceding years. As premium payments are charged against departmental appropriations, the Crown both pays and receives the benefit. Consequently, this method of bonding government employees is designed primarily to serve an accounting purpose. The interest on the fund for the year was more than sufficient to cover defalcation claims. As no public object is achieved by accumulating credits beyond normal needs, a reduction or discontinuance of premium payments should be considered.

Immigration Guarantee and Special Funds

302: At March 31, 1945, the balance in this account, appearing in the Balance Sheet under Schedule R; Sundry Suspense Accounts, was \$435,323.68, made up of the following:—

Cash bonds as security for entry.....	\$ 32,550 00
Deposits for deserters	373,256 79
Miscellaneous	29,516 89
	<u>\$435,323 68</u>

303. The deposits in connection with deserters are collected from owners of vessels in accordance with section 53 of the Immigration Act, c. 93, R.S., and are held in this Fund without interest, pending apprehension of the deserter. In the event of failure to apprehend the deserter, section 53 (9) applies:—

53. (9) In case such deserter fails to return to the vessel or is not deported under the provisions of this Act within a period of three years from the date such deposit was made, the Minister may, in his discretion, direct that such deposit be forfeited to His Majesty or that it be returned to the depositor; provided that no such deposit shall be so returned until the depositor has furnished such security as the Minister considers necessary to insure that any expense incurred by His Majesty in the detention, maintenance, transportation, subsistence, medical or hospital treatment or deportation in case such deserter shall be found in Canada after the return of such deposit, shall be paid by the depositor.

Departmental attention has been drawn to the fact that many deposits have been held for 20 years or longer. The Department is reviewing these accounts to the end that all that may properly be treated as revenue be credited to Revenue Account.

Indian Trust Fund

304. The balance in the Indian Trust Fund (Schedule N to the Balance Sheet) was \$16,637,651.37 as of March 31, 1945. The Fund consists of a Capital account, \$13,061,711.84, and a Revenue account, \$3,575,939.53. The Fund, as a whole, has increased \$2,827,002.69 in the past ten years, the increase in the last fiscal year being \$844,466.90. There are 462 Band accounts, each being a separate trust. All administrative costs are charged to parliamentary appropriations.

305. Capital and Revenue accounts' receipts and disbursements were:—

CAPITAL ACCOUNT

Balance, March 31, 1944		\$12,742,657 44
Receipts—		
Land sales, Principal	\$260,394 49	
Timber dues, royalties, etc.	118,560 99	
Loan repayments	16,704 36	
Miscellaneous	14,653 00	410,312 84
		<hr/>
		13,152,970 28
Disbursements—		
Cash distribution of timber dues.	31,485 20	
Enfranchisements	22,020 89	
Loans	12,593 20	
Construction	8,073 01	
Timber fire protection	6,275 53	
Miscellaneous	10,810 61	91,258 44
		<hr/>
Balance, March 31, 1945.....		<u>\$13,061,711 84</u>

REVENUE ACCOUNT

Balance, March 31, 1944.....		\$3,050,527 03
Receipts—		
Interest from Government	\$800,401 37	
Rentals	332,329 49	
Land sales, Interest	120,556 97	
Savings deposits	73,089 97	
Miscellaneous	268,236 61	1,594,614 41
		<hr/>
		4,645,141 44
Disbursements—		
Cash distribution of Interest.....	369,839 27	
Relief, hospital and medical fees.....	267,449 46	
Savings withdrawals	51,115 39	
Miscellaneous	380,797 79	1,069,201 91
		<hr/>
Balance, March 31, 1945.....		<u>\$3,575,939 53</u>

306. In addition to the cash balance in the Fund, \$415,265.58 is owing on land sale agreements, \$47,315.56 on account of loans and \$13,996.93 on sales of timber. It is estimated that current rental leases should produce \$1,712,490.95, if payments are made as they mature.

307. Sales of lands and timber have increased the sum standing to the credit of Capital account. Moneys in Capital are disbursed with Indian Band and Governor in Council approval for the capital purposes which are set out in the Indian Act.

308. The chief source of income to the Revenue account is by way of interest payments by the Crown for the use of Fund moneys. Six per cent is paid on a portion, but 5 per cent is

the more general rate. It was authorized by the Governor in Council on June 5, 1917. Disbursements are regulated by the Indian Act. Payments consist of (a) cash distributions to all members of a Band, (b) relief to the sick, indigent or needy, and (c) assistance to improve means of livelihood on the reserves, in agriculture, fishing, mining, lumbering, etc.

King's Printer's Advance Account

309. The statutory advance of \$700,000 may be supplemented by \$1,300,000 from War Appropriation under authority of Order in Council P.C. 124/7590 of October 1, 1943. To this total of \$2,000,000 is added amounts due the King's Printer, under current billings, by the Houses of Parliament and departments.

310. At the close of the year, the total outstanding as a charge to the Advance Account was \$2,223,524.82 (Departmental Working Capital Advance—Schedule B), composed of:—

Statutory	\$1,832,299 54
War Appropriation	391,225 28
	<hr/>
	\$2,223,524 82
	<hr/>

The above advances cover:—

Inventories of Printing and Stationery branches.....	\$1,086,400 09
Accounts Receivable	1,132,299 54
Operating deficit—Stationery branch.....	4,825 19
	<hr/>
	\$2,223,524 82
	<hr/>

311. Accounting records of the King's Printer for the year 1944-45 remained open until May 15, 1945, at which date amounts owing by departments for printing and stationery totalled \$1,132,299.54, divided as follows:—

Agriculture	\$ 1,728 34
House of Commons	30,668 97
Munitions and Supply	73,518 63
National Defence	541,600 72
National Film Board	34,530 95
National Health and Welfare	23,450 29
National Research Council	11,620 33
National Revenue	270,675 82
Public Printing and Stationery	2,443 30
Public Works	5,673 87
Secretary of State	1,060 01
Wartime Prices and Trade Board	131,822 35
Other departments owing less than \$1,000.....	3,505 96
	<hr/>
	\$1,132,299 54
	<hr/>

Munitions and Supply Suspense Account

312. Shown in the liabilities in the Balance Sheet, under the classification Sundry Suspense Accounts, is an item of \$40,063,237.19. This consists of moneys received but held in suspense at March 31, 1945, pending decision as to the Governments, or accounts, which should receive the benefit. The major portion is the result of refunds by contractors of profits, after cost audits by the Treasury and the renegotiation of contracts by the Department. Also included are moneys received from Park Steamship Company Limited, a Crown corporation, being funds which are in the nature of deferred revenue, because they represent earnings from voyages for which the accounts had not been closed at the year-end.

Northwest Territories Account

313. Net revenues from the sale of alcoholic beverages and proceeds of fines resulting from infractions of the ordinance are held in a special account (Schedule N to the Balance Sheet). Transactions are regulated by an ordinance made under the authority of section 10 of the Northwest Territories Act. A statement of the account since it was opened in 1939 is:—

Receipts—		
Profits from sale of alcoholic beverages.....	\$388,977 47	
Fines	3,894 03	\$392,871 50
Disbursements—		
Firefighting equipment	18,651 70	
Salaries and allowances.....	10,442 84	
Purchase of buildings	8,800 00	
Grants—		
Schools	5,900 00	
Roads	5,971 35	
Travelling expenses	3,701 15	
Miscellaneous	307 91	53,774 95
Balance in account, March 31, 1945.....		<u>\$339,096 55</u>

314. In the fiscal year 1944-45 receipts were \$90,087.79 and disbursements \$16,317.37. The principal expenditure was by way of salary and allowances to a geographer and his assistant.

Post Office Savings Bank

315. There were 222,250 depositors as of March 31, 1945, an increase of 39,035 in the year. Deposits and interest credits in the fiscal year were \$19,159,434.33. Withdrawals amounted to \$13,977,299.22. In all, 875,140 transactions (deposits and withdrawals) were recorded. The balance of \$33,468,686.68, reported in the Public Accounts as standing to the credit of the Post Office Savings Bank Account on March 31, 1945, was not reconciled by the Department with the aggregate amount of the depositors' accounts. It was stated in last year's report, at Para. 315, that: "Although the Department has installed mechanical equipment to facilitate and expedite the recording of transactions, the accounts were not up to date when the 1943-44 Accounts of Canada were closed." This condition had not improved when the 1944-45 Accounts were closed.

R.C.M.P. (Dependents) Pension Fund

316. Section 86 of the Royal Canadian Mounted Police Act, as enacted by c. 40, Statutes 1934, requires the Dependents' Pension Fund to be annually examined by the Auditor General. Four per cent interest, as directed by the statute, is credited to the account. A summary of the operations for the year ended March 31, 1945, is:—

Balance at credit, March 31, 1944.....		\$355,029 10
Receipts—		
Contributions from members.....	\$66,652 30	
Interest credited by Department of Finance.....	14,896 67	81,548 97
		<u>436,578 07</u>
Disbursements—		
Refunds upon separation from Force.....	28,217 71	
Lump sum benefits	600 00	
Pensions	309 92	
Unclaimed cheques re-issued, etc.....	271 57	29,399 20
Balance at credit, March 31, 1945.....		<u>\$407,178 87</u>

Securities Investment Account

317. The amount of \$335,921,665.80 in Securities Investment Account, Schedule I to the Balance Sheet, as at March 31, 1945, is the recorded value of securities acquired by the Government. These consist mainly of: (a) Government of Canada securities acquired by the Minister of Finance in market stabilization operations in Canada and New York; (b) direct obligations and guaranteed securities repatriated under the War Appropriation (United Kingdom Financing) Act, 1942; and (c) Victory bonds acquired to facilitate instalment purchases by civil servants and members of the armed forces. A summary of the holdings as at March 31, 1945, showing the par and book values of the bonds held, is:—

	Par Value	Book Value
Canada —Trading Account	\$298,000,000	\$297,959,593 06
Canada —Repatriation Account	2,957,050	2,997,944 45
Canada —Employees Instalment Purchase Plan Account..	34,709,350	34,709,350 00
Canada —Miscellaneous	501,000	328,500 00
New York—Trading Account	nil	73,721 71 (Cr.)
	<u>\$336,167,400</u>	<u>\$335,921,665 80</u>

The \$335,921,665.80 includes \$803,421.11 representing profits, and \$38,960 on account of losses on the sale of securities. No transfer of profits to revenue was made during the year, nor were the losses charged to an appropriation.

Seed Grain and Relief Advances

318. This account is administered by the Department of Mines and Resources. The last direct loan to a settler was made in 1925. Collections of principal during 1944-45 amounted to \$70,693.70, and \$36,006.17 was written off non-active assets and charged to expenditures of the year. Interest collections totalled \$40,884.15 and interest written off, \$112,049.01. The total amount outstanding is \$6,139,105.14, of which \$2,525,263.99 is principal and \$3,613,841.15 interest. Of the principal, \$2,286,235.78 forms part of Loans and Advances, Schedule G to the Balance Sheet; the balance, \$239,028.21, is recorded with the Non-Active Assets. A statement of the account since inception in 1876 is as follows:—

Loans and Advances	\$16,714,147 68	
Interest charged to accounts.....	7,381,351 42	\$24,095,499 10
Collections—		
Principal	\$13,173,572 69	
Interest	2,580,412 37	15,753,985 06
Written off, c. 51, Statutes 1926-27:—		
Principal	1,014,828 82	
Interest	1,186,556 82	2,201,385 64
Commission on collections.....		1,023 26
Balance owing March 31, 1945		
Principal	2,525,263 99	
Interest	3,613,841 15	\$ 6,139,105 14

Transport Stores Account

319. Section 6 of the Department of Transport Stores Act, c. 28, Statutes 1937, as amended by c. 16, Statutes 1939, directs that the inventory of stores at the end of each fiscal year shall not exceed \$1,250,000. This amount was increased to \$1,500,000 by Order in Council P.C. 2589 of April 1, 1943, made under the authority of the War Measures Act. At the close of the fiscal year 1944-45, the Department's stores ledgers recorded an inventory of \$1,299,728.05, while the Dominion balance sheet records \$1,316,226.79 as invested in stores. The major items making up the difference of \$16,498.74 were explained by the Department to be: (a) issues of materials to the value of \$13,152.02 in excess of the amount provided for materials and stores in various votes, and (b) \$2,426.58 for accounts receivable for materials issued to the Government of Newfoundland, War Assets Corporation and others, and for containers, etc., returned to suppliers.

Unemployment Insurance Fund

320. At March 31, 1945, the balance available for the payment of benefits was \$268,034,-459.86. Of the total, \$262,020,007.18 (book value, plus accrued interest) consisted of Dominion of Canada securities held by the Bank of Canada. The auditors of the Bank of Canada furnished a certificate to the effect that securities held by the Bank, as at December 31, 1944, had been inspected and found to be in order. Disbursements in the fiscal year for benefits amounted to \$4,966,483.51.

321. Reference was made last year (Para. 323) to the desirability of revising the basis of amortization for securities acquired at prices above par. Amortization adjustments subsequent to April 1, 1945, will have the effect of adjusting the book value of the securities to their redemption values at the first callable date.

322. Fines amounting to \$2,066.02 were received during the fiscal year for violations of the Unemployment Insurance Act, of which \$25 was remitted by order of the Governor General in the exercise of the pardoning power vested in him.

323. Two years ago attention was drawn to an inconsistency in the Act which requires that the Government contribute a sum equal to one-fifth of all fines and penalties levied on employers. The sum was \$408.20 in the fiscal year 1944-45. The Advisory Committee has recommended that the Act be amended to remove this inconsistency.

324. Section 15 of the Unemployment Insurance Act provides that persons who are employed in insurable employment to a limited degree only, may be regarded as in excepted employments and no contributions collected. Section 16 states that a person who habitually works for less than the ordinary day may be granted an exemption certificate, in which event the contribution is limited to 24 cents weekly and is paid by the employer. In neither case do insurance benefits accrue to the employed persons. All persons working less than four hours a day (half-time civil servants are examples) have been classed as being in excepted employment, although the Act would seem to indicate that their status should be that of exempted persons. It follows that the Unemployment Insurance Fund has not received all the contributions intended by the legislation.

War Damage Insurance Account

325. Gross premium receipts during 1944-45 from the public under the general war risk insurance plan, including transit policy premiums, were \$194,401.14 as compared with \$3,138,-524.69 in 1943-44. From this total, agents' policy fees of \$3,827.56 were deducted, leaving a net premium income of \$190,573.58, which was deposited to the credit of the Receiver General. Disbursements on general account totalled \$108,410.26, and included \$24,361.32 for administration and fiduciary agents' expenses and \$84,048.94 for premium refunds. The credit balance of the account at March 31, 1945, was \$7,500,038.83. Reserves of \$372.98 are reported for the payment of remuneration to insurance companies and of policy fees to direct writing mutual insurance companies and reciprocal insurance exchanges in respect of business underwritten to March 31, 1945.

326. No claims were paid during the year, but an amount of \$50,000 was provided as a reserve for outstanding claims in connection with the ss. *Greenhill Park* explosion in Vancouver on March 6, 1945.

327. Order in Council P.C. 6469 of August 16, 1944, authorized the extension of all policies, other than transit policies, for a period of twelve months from the date of expiry, without payment of additional premium.

328. Premiums received during the year in respect of Government property totalled \$329,-669.16 as compared with \$2,088,979.78 in 1943-44. The balance at March 31, 1945, was \$3,227,781.12. No claims were paid during the year.

329. Premium levies under the special blanket insurance scheme for insuring grain in commercial storage or in transit in Canada were collected from elevator operators by the Board of Grain Commissioners to December 15, 1944, when Order in Council P.C. 9265 of December 12, 1944, authorized the discontinuance of the scheme. Premium receipts totalled \$622,896.16

as compared with \$570,659.20 in the preceding year. Disbursements included \$1,714.80 for interest at 4 per cent per annum to elevator managers, in respect of advances of levy made by them on behalf of the grain owners. The balance of \$66,606.82 consisted of refunds to operators of terminal elevators at Fort William, Port Arthur, Churchill and Vancouver of advances of levy made by them on behalf of owners of grain in store at close of business at December 14, 1944, which for competitive reasons and because of price ceiling regulations they were unable to collect at time of shipment out of elevators. Order in Council P.C. 17/1111 of February 21, 1945, authorizes the payments.

MISCELLANEOUS AUDITS

The Consolidated Revenue and Audit Act, 1931, requires the Auditor General to examine all accounts which go to make up the Balance Sheet of Canada. There are other accounts, mainly of a commercial nature, which are audited by reason of special directions. The comments which follow relate to such accounts.

Board of Grain Commissioners

330. The Board, during the fiscal year 1944-45, expended \$1,809,881.48. During the same period, \$1,886,587.30 was received as revenue. A summary of the revenues and expenditures of the various branches for the years 1943-44 and 1944-45 is:—

	1943-44	1944-45
Revenues—		
Executive offices	\$ 95,381 76	\$ 97,582 45
Registration	37,917 59	48,621 52
Grain Appeal Tribunals	2,193 00	2,361 00
Inspection	757,643 23	937,366 02
Weighing	682,010 87	867,783 76
	<u>\$1,510,681 69</u>	<u>\$1,886,587 30</u>
Expenditures—		
Executive offices	\$ —	\$ 97,582 45
Licensing and bonding	16,486 57	15,629 39
Accounting	8,762 67	9,544 27
Statistical	48,732 31	53,070 65
Registration	28,969 87	27,949 91
Research Laboratory	55,936 62	58,825 39
Grain Appeal Tribunals	12,836 46	13,021 53
Grain Standards Committee	2,849 23	2,600 58
Inspection	975,150 16	1,060,031 17
Weighing	450,778 76	471,626 14
	<u>\$1,695,884 41</u>	<u>\$1,809,881 48</u>
Excess of Expenditures over Revenues	\$ 185,202 72	—
Excess of Revenues over Expenditures	—	\$ 76,705 82

331. Government Elevators under the control of the Board are located at Calgary, Edmonton, Lethbridge, Moose Jaw, Port Arthur, Prince Rupert and Saskatoon. The profit and loss account for the year 1944-45 and a summary of the balance sheet as at March 31, 1945, are:—

PROFIT AND LOSS ACCOUNT FOR YEAR ENDED MARCH 31, 1945

Gross earnings, storage, elevation, screening and drying	\$780,879 68	
Rental of Port Arthur Elevator	78,058 92	\$858,938 60
Less, Expenditures—		
Administration	72,046 93	
Operation	203,545 59	
Maintenance	240,602 73	
Loss on Surplus Grain	9 48	516,204 73
Net Profit		<u><u>\$342,733 87</u></u>

AUDITOR GENERAL'S REPORT

BALANCE SHEET—MARCH 31, 1945

ASSETS

Current—

Accounts receivable	\$ 43,056 78
Equipment, small tools and stores.....	31,740 46
Screenings	1,001 63
Surplus grain	384 93
Accrued storage and elevation	395,831 33

Fixed—

Office furniture	3,693 48
Property, plant and equipment.....	9,896,846 19

Dominion Government Account—

Net cash receipts.....	\$10,447,831 27		
Less			
Government advances for construction	\$9,743,278 26		
Government advances for Open			
Freight Account	40,013 26	9,783,291 52	664,539 75
			<u>\$11,037,094 55</u>

LIABILITIES

Surplus Account—

Balance April 1, 1944	\$10,694,360 68		
Net income for 1944-45.....	342,733 87		
			<u>\$11,037,094 55</u>

Dominion Government Account, \$664,539.75.—This account reflects the results of cash transactions with the Dominion Government.

Construction and operating expenses have been paid from parliamentary votes and cash receipts credited to government revenues and reported by the Department of Trade and Commerce.

Government advances for open freight account are made in accordance with the provisions of section 163 of the Canada Grain Act, to meet freight, weighing and inspection charges on grain shipped to or discharged from government elevators. These charges are recoverable from the owners of the grain.

Surplus Account.—The operation of the elevators from 1913-14 to March 31, 1945, resulted in a net surplus of \$9,057,151.12 after providing \$1,979,943.43 for depreciation during the period 1925 to 1933. In the present balance sheet, depreciation has been eliminated, the reserve having been transferred to surplus account, making the total \$11,037,094.55 as at March 31, 1945.

332. Sections 138 and 138a of the Canada Grain Act provide for annual weigh-overs of grain stocks in terminals and eastern elevators. Grain overages disclosed in excess of those prescribed in these sections are sold and the proceeds turned over to the Board of Grain Commissioners. Sales amounted to \$383.53 during the year and this sum was credited to the Board of Grain Commissioners' grain overage account, making a total of \$10,017.62 to the credit of the account as at March 31, 1945, as shown in the Balance Sheet of Canada.

333. Section 163 of the Canada Grain Act provides that an accountable advance not exceeding \$500,000 may be made out of the Consolidated Revenue Fund for working capital of the elevators and for freight, weighing, inspection and other charges with respect to grains received or discharged. The disbursements are recoverable from the grain owners. During the year \$1,011,355.44 was advanced and paid for freight, weighing and inspection of grain. Recoveries amounting to \$972,023.65 were credited to the advance account during the year.

334. Certificates issued under an Act respecting Wheat, c. 60, Statutes 1931, in the amount of \$31.90, were redeemed during the year. A credit balance of \$7,786.58 remains in the wheat bonus account reported in the Public Accounts for the redemption of outstanding certificates.

Canadian Broadcasting Corporation

335. The accounts of the Canadian Broadcasting Corporation are for the year ended March 31. Comparative condensed balance sheets are:—

ASSETS	1943-44	1944-45
Fixed	\$2,749,806 35	\$3,005,237 83
Less, Reserve for Depreciation.....	2,035,742 62	2,234,690 06
	<u>714,063 73</u>	<u>770,547 77</u>
International Short Wave Station, Sackville.....	229,921 85	1,038,984 81
Current	954,600 24	1,357,879 29
Funded Reserve for Post War Adjustments.....	150,000 00	50,000 00
Investments, including Accrued Interest.....	501,130 14	506,205 51
Deferred and Prepaid Items.....	197,245 10	182,861 13
	<u>\$2,746,961 06</u>	<u>\$3,906,478 51</u>
LIABILITIES		
Current	\$ 471,699 34	\$ 879,150 92
Dominion Government Account (Short Wave Station).....	229,921 85	1,038,984 81
Reserve for Replacements and Renewals.....	400,000 00	400,000 00
Reserve for Post War Adjustments.....	150,000 00	50,000 00
Capital Surplus	494,377 16	494,377 16
Operating Surplus	1,000,962 71	1,043,965 62
	<u>\$2,746,961 06</u>	<u>\$3,906,478 51</u>

336. The income of the Corporation for the fiscal year ended March 31, 1945, was \$5,498,397.83, and a further amount of \$15,750, being profit on sale of Dominion of Canada bonds, was credited direct to operating surplus. Expenditures were \$5,571,144.92, including charges for depreciation. A summary follows:—

INCOME—

Licence Fees	\$3,783,452 62	
Commercial Broadcasting	1,639,159 97	
Miscellaneous	75,785 24	\$5,498,397 83

EXPENDITURES—

Programs	2,824,188 39
Station Networks (Wire Lines).....	929,818 54
Engineering	1,114,153 37
Administration	227,740 95
Commercial Department	109,343 93
Press and Information	138,241 14
	<u>5,343,486 32</u>

DEPRECIATION—

2½% on Buildings.....	\$ 24,288 38	
10% on Equipment.....	203,370 22	227,658 60
		<u>5,571,144 92</u>
Net Operating Loss		<u>\$ 72,747 09</u>

337. Entries in the operating surplus account during the year were:—

Balance, April 1, 1944.....	\$1,000,962 71
Add, profit on sale of Dominion of Canada bonds.....	15,750 00
Add, amount transferred from special reserve for post war adjustments.....	100,000 00
	<u>1,116,712 71</u>
Deduct, operating loss, 1944-45.....	72,747 09
Balance, March 31, 1945.....	<u>\$1,043,965 62</u>

338. Section 20 of the Canadian Broadcasting Act, 1936, reads:—

20. The accounts of the Corporation shall be audited by the Auditor General of Canada and a statement of such accounts shall be included in the annual report of the Corporation.

An employee of the Corporation, who was stationed at Vancouver, enlisted in the R.C.A.F. on January 4, 1943. He was granted the customary leave of absence without pay. After enlistment, and as a personal decision, he moved his family to Montreal. On May 31, 1944, after discharge from the R.C.A.F., he returned to duty with the Corporation and was assigned to work in Toronto. Later he was given duties in Montreal in connection with the short wave station, then under construction. He applied to the Corporation to assume the \$712.02 expense which he had incurred in 1943 in moving his family to Montreal. The claim was accepted and submitted to the Department of National War Services for reimbursement, because expenses of the short wave station are financed by that Department. The claim was refused on two grounds: (a) he was not actively employed by the C.B.C. at the time the removal expenses were incurred, and (b) his transfer to the short wave service was not contemplated until the autumn of 1944. On January 11, 1945, the General Manager accepted the claim as a charge to the Corporation. The matter was drawn to the notice of the Ministers of Finance and National War Services, because it was regarded as doubtful if the Broadcasting Act permits corporate funds to be applied to reimburse an outlay which was neither initiated by the management nor for corporate benefit. On March 27, 1945, the Secretary of the Treasury Board wrote that the Board was drawing the transaction to the attention of the Corporation for further consideration. The payment is included in the 1944-45 expenditures of the Corporation, but information provided is to the effect that final disposition is still to be settled by the Board of Governors. Attention is directed to the case because the Canadian Broadcasting Act, in common with various other statutes relating to boards, commissions, etc., gives no specific direction as to the action which the Auditor General is to take when he is of the opinion that a payment under audit may be *ultra vires*.

Export Credits Insurance Act

339. Part I of the Export Credits Insurance Act, c. 39, Statutes 1944, came into force by proclamation on November 21, 1944. It provides for the establishment of the Export Credits Insurance Corporation. The purpose of the Corporation is to insure exporters against loss caused by insolvency, delays in collection or inability to secure currency to pay purchase price arising from the export under contract of Canadian produced goods. From November 21, 1944, the date of incorporation, to March 31, 1945, no insurance was written. The accounts of the Corporation to March 31, 1945, were audited in accordance with section 18 of the Act:—

BALANCE SHEET AS AT MARCH 31, 1945

ASSETS	
Cash on hand and in banks.....	\$ 48,405 68
Account receivable—Imprest Fund	500 00
Accrued interest on investments.....	8,606 14
Investments—Securities issued by Dominion Government (par value \$900,000; market value \$946,175).....	942,664 55
Office furnishings and equipment.....	120 18
	<u>\$1,000,296 55</u>
LIABILITIES	
Capital stock:	
Authorized: 50,000 shares at \$100 per share.....	\$5,000,000 00
Less: Unissued	4,500,000 00
Issued and Paid Up: 5,000 shares held in trust for His Majesty by the Minister of Trade and Commerce..	\$ 500,000 00
Capital Surplus: donated by Dominion Government at rate of \$100 per share of capital stock issued.....	500,000 00
Operating Surplus	296 55
	<u>\$1,000,296 55</u>

INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD NOVEMBER 21, 1944, TO
MARCH 31, 1945

Income—		
Interest on investments.....		\$4,348 56
Expenditure—		
Salaries	\$2,757 99	
Travelling Expenses	1,073 44	
Other Expenditures	220 58	4,052 01
Profit transferred to Surplus.....		<u>\$ 296 55</u>

340. Part II of the Act provides that the Governor in Council, on the recommendation of the Ministers of Finance and Trade and Commerce, may authorize special credit arrangements with foreign countries for the purpose of facilitating and developing Canadian export trade. Contracts by an agency of the Union of Soviet Socialist Republics with various producers have been guaranteed. Collectively, these guarantees total \$3,230,000. An amount, not exceeding \$15,000,000, was authorized as a loan to the Government of the Czechoslovak Republic. As at March 31, 1945, no part of the loan had been made.

Federal District Commission

341. The accounts of the Commission were audited in accordance with the provisions of the Federal District Commission Act, c. 55, Statutes 1927. The balance at the credit of the Commission on April 1, 1944, was \$156,182.22. Receipts during the fiscal year amounted to \$421,318.51, and disbursements were \$405,094.85, the credit balance at March 31, 1945, being \$172,405.88. During the year the Commission's accounting system and records were revised, and, effective from April 1, 1945, the accounts of the Commission were placed upon a balance sheet basis.

Foreign Exchange Control Board

342. The fiscal year of the Foreign Exchange Control Board is the calendar year. It is directed by Order in Council P.C. 7378 of December 13, 1940, that "an annual audit of the transactions of the Board shall be made by the Auditor General in such manner as he thinks proper and he shall certify to the House of Commons that in his opinion, having regard to such examination, the transactions of the Board have or have not been in accordance with the provisions of this Order and that the records of the Board do or do not show truly and clearly such transactions." From the information and the explanations received in the course of the audit, I am of the opinion, having regard to such examinations, that the transactions of the Board have been in accordance with the provisions of the Order in Council and that the records maintained show truly and clearly such transactions.

Inspection Board of the United Kingdom and Canada

343. In addition to performing inspection duties in Canada and the United States, the Board conducts research and experimental work as required, and acts as a liaison agent between various technical departments in Canada, the United Kingdom and the United States. The Board was formed under an agreement dated November 6, 1940 (authorized by Order in Council P.C. 5995 of October 26, 1940) between His Majesty's Governments of the United Kingdom and of Canada, respectively. The Board consists of 8 members, 4 being appointed by each Government. Financial control is exercised through 2 members of the Board (one representing each Government) who are designated as financial members.

344. The agreement provides, among other things, that the Board inspect and certify such classes of munitions and supplies as is directed by either or both Governments, and also act as agent of the Governments in performing such duties. The Governments placed at the Board's disposal, without charge, all buildings and lands in Canada held for inspection purposes, as well as all inspection tools, gauges, apparatus, drawings and specifications and other equipment owned by either of them in Canada or in the United States.

345. Funds for the Board's operation are provided in the first instance by the United Kingdom Government. The Board's financial policy, methods of accounting to the two Governments, the distribution of running costs and capital expenditures, and the disposal of assets on cessation of hostilities are governed by regulations issued under authority of the agreement.

346. Expenditures of the Board from April 1, 1944, to March 31, 1945, amounted to \$35,862,032.16 and were assessed against the two Governments as follows:—

	Running Costs in Canada	Running Costs in U.S.A.	Capital Expenditures	Total
Canada's share	\$ 7,928,054 67	\$ 514,274 82	\$ 139,651 38	\$ 8,581,980 87
United Kingdom's share.	25,584,957 99	1,555,441 91	139,651 39	27,280,051 29
	<u>\$33,513,012 66</u>	<u>\$2,069,716 73</u>	<u>\$279,302 77</u>	<u>\$35,862,032 16</u>

347. All assessments to date are provisional and are therefore subject to revision.

348. Certain adjustments were made in the division of the running costs of the Board to March 31, 1944, the share assumed by Canada being increased by \$178,864.31 (an increase of \$192,906.08 for costs in Canada and a decrease of \$14,041.77 for costs in the United States), and the share assumed by the United Kingdom correspondingly decreased.

349. The assets and liabilities of the Board as at March 31, 1945, were:—

ASSETS

Cash on hand and at Banks.....		\$ 291,135 40	
Victory Bonds (contra)		9,000 00	
Advances to employees for travel, etc.		25,807 20	
Accounts Receivable		16,865 70	
Expenditure recoverable from the Dominion Government—			
Dept. of Munitions and Supply:			
Construction work	\$ 3,568 00		
Proof stores	81,641 48	\$ 85,209 48	
Dept. of National Defence:			
Construction work.....	28,282 49		
Duty and taxes.....	147,634 29	175,916 78	
Dept. of National Revenue:			
Duty		898 42	262,024 68
Machinery, Vehicles, Equipment, Gauges and General Stores (contra).....		8,028,372 74	
Lands, Buildings and Works (contra)		2,536,341 00	
		<u>\$11,169,546 72</u>	

LIABILITIES

Payroll Deductions—

Income tax	\$ 209,393 15	
Victory Loan	353,284 77	
War Savings Certificates	26,303 79	
Unemployment Insurance	3,407 38	
Plan for Hospital Care.....	4,182 95	\$ 596,572 04

Ex-employees' and Employees' Credit Balances and Unclaimed Wages..... 7,951 10

Security Deposits and Advance Payments—

Contractors' security deposits—

Victory bonds (contra).....	9,000 00	
Cash	63 00	9,063 00

Advance payments re sales of scrap,
surplus stores, etc. 1,960 23 11,023 23

Government Advances and Equities:

	Canada	U.K.	Joint Equity
Current Account.....	310,604 09	—337,905 77	—27,301 68
Lands, Buildings and Works—			
Provided at inception, book value	305,415 58	266,162 60	
Subsequently acquired, at cost..	982,381 41	982,381 41	
	1,287,796 99	1,248,544 01	2,536,341 00
Machinery, Vehicles, Equipment, Gauges and General Stores—			
Provided at inception, book value	403,743 99	306,490 27	
Subsequently acquired, at cost	2,371,315 20	6,054,605 73	
	2,775,059 19	6,361,096 00	
Less: Value of stores written off	336,765 86	771,016 59	
	2,438,293 33	5,590,079 41	8,028,372 74
			10,537,412 06
Add: Deferred credit to running costs			16,588 29
			10,554,000 35
			<u>\$11,169,546 72</u>

350. The value of "Machinery, Vehicles, Equipment, Gauges and General Stores" has been reduced by the value of stores written off due to loss or damage, but no reduction has been made for stores sold. The Board has in its possession stores to an approximate valuation of \$173,000, provided by the Department of Public Works, for which settlement has not yet been made and which are not included in the sum of \$8,028,372.74. The entries in the books of the Board being generally according to receipts and payments only, the liabilities do not reflect the unpaid accounts for goods received and services rendered.

351. Reference was made last year in Para. 351 to the fact that the Board was not complying with the requirements of the Income War Tax Act with regard to withholding tax and furnishing information in respect of per diem allowances paid to employees, as defined under section 3 (4) of the Act. With effect from December 1, 1944, the Board instituted the necessary changes in its travel regulations to comply with the Act; but in so far as the prior period is concerned, measures have not yet been taken either to comply with the Act or to obtain suitable authority to forego doing so.

Laurentian Terrace Hostel

352. This hostel, located in Ottawa, provides accommodation for women civil servants, particularly those in junior grades. At March 31, 1945, the total capital outlay amounted to \$407,659.26, an increase of \$814.06 over March 31, 1944. Revenues amounted to \$144,347.05 and expenditures to \$116,749.70. Expenditures include neither rental nor depreciation on building. The operating profit of \$27,644.03 at March 31st, as well as the surplus cash of \$5,419.21 in the Allotment Account, after March 31st outstanding accounts had been liquidated, was credited to Consolidated Revenue Fund as Special Receipts.

National Battlefields Commission

353. The accounts of the Commission for the fiscal year were audited pursuant to the provisions of section 14 of the National Battlefields at Quebec Act, c. 57, Statutes 1908. The credit balance of the Commission at the commencement of the year was \$13,874.45. Receipts during 1944-45 totalled \$78,508.77, while disbursements amounted to \$78,251.86. Thus the credit balance at March 31, 1945, was \$14,131.36. Further progress has been made towards the introduction of an accounting system which will permit the production of more comprehensive and accurate statements of the assets and liabilities and of the operations of the Commission.

National Harbours Board

354. The National Harbours Board Act directs that the harbours' fiscal year be the calendar year. Harbour transactions as recorded in the Public Accounts of Canada relate to the fiscal year of the Government. The accounts of the various harbours for the year ended December 31, 1944, were audited in accordance with section 34 of the National Harbours Board Act.

355. Revenues totalled \$14,154,202.66, which includes \$150,000 from the City of Montreal and \$150,000 from the Province of Quebec towards the deficit of the Jacques Cartier Bridge.

356. Expenditures amounted to \$17,251,825.70. A general classification follows: operating expenses, \$5,999,088.98; interest on debentures held by the public, \$1,014,306.58; interest due the Dominion Government, \$7,037,865.98; addition to reserve for replacements and depreciation, \$1,940,272.37, and miscellaneous charges, \$1,260,291.79.

357. A summary of revenues and expenditures and surplus or deficit on operation is:—

Harbour	Revenues	Expenditures	Surplus	Deficit
Halifax	\$ 2,076,966 04	\$ 1,990,209 74	\$ 86,756 30	
Saint John	1,558,975 10	1,720,528 55		\$ 161,553 45
Chicoutimi	35,514 92	240,292 25		204,777 33
Quebec	922,364 12	2,110,782 33		1,188,418 21
Three Rivers	284,796 12	367,076 74		82,280 62
Montreal	5,138,055 19	5,997,745 68		859,690 49
Jacques Cartier Bridge...	927,417 87	1,653,404 08		725,986 21
Prescott	259,141 52	111,153 84	147,987 68	
Port Colborne	240,921 43	98,181 78	142,739 65	
Churchill	71,121 28	130,387 38		59,266 10
Vancouver	2,499,405 97	2,723,416 13		224,010 16
Second Narrows Bridge.	139,523 10	108,647 20	30,875 90	
	<u>\$14,154,202 66</u>	<u>\$17,251,825 70</u>		

358. The expenses of the Head Office, Ottawa, for the year, amounting to \$153,508.61, were pro-rated and are included in the above expenditures.

359. The operating deficit for the year was \$3,097,623.04, and a further net amount of \$630,983.69 was charged to deficit account as the result of capital asset write-offs and other adjustments.

360. A condensed summary of the December 31st balance sheets of all harbours, elevators and bridges operated by the Board is:—

	ASSETS	1943	1944
Fixed		\$224,892,400 27	\$224,660,684 67
Less—Reserve for replacements, depreciation, etc.....		17,160,241 56	20,132,902 74
		<u>207,732,158 71</u>	<u>204,527,781 93</u>
Current		4,479 724 04	4,528,903 22
Investments and other funds.....		14,700,555 50	18,125,088 66
Prepaid charges and deferred debits.....		95,909 99	43,881 30
Bond discount, Jacques Cartier Bridge.....		228,526 50	219,680 34
Security Deposits		106,477 60	124,595 43
		<u>\$227,343,352 34</u>	<u>\$227,569,930 88</u>
	LIABILITIES		
Debenture indebtedness to public		\$ 20,464,082 35	\$ 20,258,182 35
Current		816,719 72	786,077 15
Deferred Items		273,048 72	312,202 14
Security Deposits		106,477 60	124,595 43
Proprietary Accounts		205,683,023 95	206,088,873 81
		<u>\$227,343,352 34</u>	<u>\$227,569,930 88</u>

361. A division of the reserve for replacements, depreciation, etc., and of investments and other funds is:—

Harbour	Reserve for Replacements, Depreciation, etc.	Investments and Other Funds
Halifax	\$ 1,891,602 33	\$ 1,992,533 38
Saint John	2,103,123 14	2,185,863 00
Chicoutimi	276,201 28	83,755 72
Quebec	1,814,892 80	489,324 41
Three Rivers	769,676 71	792,934 25
Montreal	5,676,947 69	6,228,931 58
Jacques Cartier Bridge	2,717,685 76	565,882 02
Vancouver	4,812,652 54	4,931,144 33
Second Narrows Bridge	70,120 49	70,120 49
Head Office, Ottawa— Workmen's Compensation and Pension Funds.....		784,599 48
	<u>\$20,132,902 74</u>	<u>\$18,125,088 66</u>

362. The Saint John Harbour has a debenture indebtedness to the public of \$1,258,182.35, and debentures of \$19,000,000 are outstanding with respect to the Jacques Cartier Bridge. In addition, matured debentures of Halifax, \$14,500, Saint John, \$10,500, and Three Rivers, \$1,500, in the hands of the public, have not been presented for redemption.

363. The proprietary accounts consist of:—

	1943	1944
Loans and advances from Dominion Government.....	\$155,686,086 35	\$156,022,827 63
Matured interest due Dominion Government.....	59,086,546 08	62,292,071 81
Expenditures under Dominion Government Appropriations.....	50,772,151 60	50,847,160 92
Reserves—		
Fire and General Insurance.....	801,654 47	916,923 52
General Workmen's Compensation	246,025 70	285,940 97
Pensions	136,662 57	498,658 51
	<u>266,729,126 77</u>	<u>270,863,583 36</u>
Less—Deficit Account	<u>61,046,102 82</u>	<u>64,774,709 55</u>
	<u>\$205,683,023 95</u>	<u>\$206,088,873 81</u>

364. A division of the three major items in the foregoing statement, at December 31, 1944, is:—

Harbour	Loans and Advances	Matured Interest Unpaid	Expenditures under Appropriations
Halifax	\$ 12,499,135 53	\$ 3,541,138 62	\$15,841,623 99
Saint John	17,051,132 86	7,211,898 13	6,573,986 90
Chicoutimi	3,838,060 26	2,351,683 92	485,398 32
Quebec	27,765,994 73	28,292,370 49	2,592,677 67
*Three Rivers	3,980,216 27	1,478,715 17	590,857 27
Montreal	60,014,637 53	12,407,681 14	4,601,910 34
Jacques Cartier Bridge.....	5,840,056 00	2,191,569 11	—
Prescott	—	—	4,903,824 76
Port Colborne	—	—	2,356,217 60
Churchill	10,258 98	718 12	12,900,664 07
Vancouver	25,023,335 47	4,816,297 11	—
Second Narrows Bridge.....	—	—	—
	<u>\$156,022,827 63</u>	<u>\$62,292,071 81</u>	<u>\$50,847,160 92</u>

*The harbour accounts of 1943 and previous years did not include the interest on a 4 per cent loan issued in 1886-87 to the former Three Rivers Harbour Commissioners. To December 31, 1944, simple interest at 4 per cent on this loan was calculated at \$170,837.85 and the amount is included in the above statement in the unpaid matured interest of the harbour.

365. Loans from the Government of Canada to the National Harbours Board to March 31, 1944, as reflected in the Balance Sheet of Canada, amounted to \$155,508,740.32. During the year 1944-45 further advances of \$567,526.86 were made and repayments amounted

to \$52,781.01, leaving the net balance of loans outstanding at \$156,023,486.17 as at March 31, 1945. Interest paid by the harbours in the Government's fiscal year ended March 31, 1945, was \$4,000,000, and is recorded as revenue of the Department of Finance:—

Halifax	\$ 650,000
Saint John	550,000
Three Rivers	150,000
Montreal	1,650,000
Vancouver	1,000,000
	<hr/>
	\$4,000,000

366. Net operating surpluses of Port Colborne Elevator, \$142,739.65, and Prescott Elevator, \$147,987.68, are recorded as revenue of the Department of Transport.

Post Office Guarantee Fund

367. The fund was established in 1898 by regulation of the Postmaster General made under authority of section 7 (q) of the Post Office Act. The fund was built up during the period from inception to April, 1919, by compulsory contributions of officers, employees, clerks and servants of the Post Office Department; since the latter date interest earned on the fund has been more than sufficient to meet all losses.

368. The Act provides that the Postmaster General may cause a fund to be set up:—

to make good losses arising from the malfeasance, misfeasance, or failure to duly discharge his duties in any matter relating to the post office... and for the indemnification of His Majesty and others sustaining such losses, by payments out of the fund....

The Postmaster General, in exercising the power, directed that a fund be established "to remove the necessity for commercial bonds of indemnity being contracted for by various individuals." Charges are made to the fund to make good losses which are not acts of malfeasance, misfeasance or of failure to discharge a public duty. Illustrations are: indemnities paid with respect to jettisoned or lost mail when in transit by air, lost insured parcels, forged money orders and fraudulent withdrawals from the Post Office Savings Bank.

369. At April 1, 1944, the fund amounted to \$389,544.12. During the fiscal year the interest increment was \$15,184.16 and the net amount of claims paid was \$6,574.60. At March 31, 1945, the fund amounted to \$398,153.68, of which \$392,290.72 was invested in Dominion of Canada bonds (par value \$411,000) and the remainder was on deposit in the Post Office Savings Bank.

Sorel Gun Plant

370. The Government of Canada is not a shareholder of Sorel Industries Limited, but the Sorel Gun Plant's operations are under the direction of a Control Committee, 4 members being named by the Minister of Munitions and Supply and one by Sorel Industries Limited. The accounts of the Plant are subject to audit by the Auditor General. An agreement made in 1940 between the Crown and Sorel Industries Limited provides:—

- (a) for the grant, as of midnight July 31, 1940, by Sorel Industries Limited to the Minister of Munitions and Supply of possession of, and the exclusive right to use (i) the plant and equipment of the Company; (ii) certain additional plant and equipment which is to be provided by the Company; and (iii) certain lands of the Company;
- (b) for the adaptation of the said plant and equipment to the Minister's requirements from time to time for war purposes; and
- (c) for the installation in the plant or on the said lands of such further plant and equipment as the Minister thinks necessary or desirable at any time to facilitate the production of armaments and munitions.

371. The capital contribution of \$5,256,955.95 by Sorel Industries Limited consists of land, buildings, machinery and equipment which remain the property of the Company. Depreciation of \$4,754,376.51 has been provided in connection with the Company's plant; \$4,300,716.70 of this amount has been paid to the Company, and \$453,659.81 is retained in a special bank account.

372. Buildings, machinery and equipment contributed by the Dominion Government, title to which remains with the Crown, have cost \$11,183,218.20. Depreciation of \$9,455,010.21 has been provided thereon and the amount has been paid to the Receiver General.

373. A fire occurred on January 1, 1945, in one section of the Plant. A reserve of \$1,250,000 has been provided for expenditures incurred in repairing and rebuilding plant and equipment destroyed or damaged. \$698,559.76 had been expended on this account up to January 31, 1945 (the fiscal year-end of the Gun Plant Account). A portion of the expenditures will be recovered from insurance payable in connection with plant owned by Sorel Industries Limited.

374. A summary of the Balance Sheet at January 31, 1945, is:—

ASSETS, ETC.		
Cash		\$ 2,428,787 48
Dominion of Canada Bonds.....		1,000,000 00
Accounts Receivable		2,020,998 93
Inventories at book value		6,027,937 32
Land, Buildings and Services, Machinery and Equipment—		
Sorel Industries Limited plant.....	\$ 5,256,955 95	
Dominion Government plant.....	11,183,218 20	16,440,174 15
Deferred expenses		664,640 08
Expenditures re fire.....		698,559 76
		<u>\$29,281,097 72</u>
LIABILITIES, ETC.		
Accounts Payable		\$ 1,661,492 40
Due to Depreciation Funds.....		4,556,753 54
Reserve for Inventory Adjustments and Shrinkages.....		750,000 00
Reserve for Losses re fire.....		1,250,000 00
Cost Variance Suspense.....		499,555 84
Surplus		4,123,121 79
Capital—		
Sorel Industries Limited	\$ 5,256,955 95	
Dominion Government	11,183,218 20	16,440,174 15
		<u>\$29,281,097 72</u>

Yukon Territory Accounts

375. Revenues and expenditures of the Yukon Consolidated Revenue Fund were audited in accordance with the provisions of section 22 (1) of the Yukon Act. Improvement in the accounting system is particularly noticeable in succession duty collections, where greater attention is now being paid to more accurate assessment of estate valuations.

376. No grant was made by the Government of Canada to the Territorial Government in 1944-45. The Liquor Account surplus of \$428,228.54 as of April 1, 1944, was increased by \$270,273.66 in 1944-45, this sum representing profits from liquor sales. A transfer of \$207,500 was made from the Liquor Account to the General Account and \$200,000 to Post War Work Account, leaving a balance of \$291,002.20 in the Account.

377. The recorded assets of the Territory total \$514,676.62, made up as follows:—

General Account	\$ 20,174 42
Liquor Account	291,002 20
Post War Work Account	203,500 00
	<u>\$514,676 62</u>

378. No provision is made for a valuation of lands, buildings, etc., of the Territorial Government, therefore these assets are not valued for Accounts' purposes. Outstanding commitments or accounts of the Territory at March 31, 1945, did not involve any material sum.

379. Comparative statements of the Accounts for the fiscal periods 1943-44 and 1944-45 are:—

GENERAL ACCOUNT

	1943-44	1944-45
Balance in Account, April 1, 1943, and 1944.....	\$ 21,431 34	\$ 17,840 64
Revenues—		
Tax Revenues—		
Gas and fuel oil tax.....	23,505 18	21,860 18
Railway, steamer and barge tax	10,973 75	10,531 75
Fur export tax.....	7,488 61	8,599 87
Poll tax	7,915 00	7,020 00
Whitehorse land tax	4,410 21	6,636 32
Succession duty tax	1,760 46	2,005 18
Crown granted mineral claims tax.....	1,309 53	796 55
Territorial income tax (arrears).....	—	159 30
Mayo land tax	—	17 00
Non-Tax Revenues—		
Privileges, licences and permits.....	20,003 00	25,975 75
Proceeds from sales	655 35	605 00
Services and Service Fees.....	24 00	112 75
Miscellaneous	10,011 49	7,196 17
Grant from Dominion Government.....	60,000 00	—
Grant from Liquor Account.....	125,000 00	207,500 00
	<u>\$294,487 92</u>	<u>\$316,856 46</u>
Expenditures—		
Hospitals, charities and public health.....	\$119,746 76	\$ 93,968 68
Roads, bridges and public works.....	40,352 60	56,878 32
Schools	45,605 06	59,733 88
Grants	14,949 72	27,392 95
Salaries and travel.....	9,830 34	9,787 16
Miscellaneous	46,162 80	48,921 05
Balance in Account, March 31, 1944, and 1945.....	17,840 64	20,174 42
	<u>\$294,487 92</u>	<u>\$316,856 46</u>

LIQUOR ACCOUNT

PROFIT AND LOSS ACCOUNT

	March 31, 1944	Year ended March 31, 1945
Liquor sales	\$ 717,240 45	\$ 623,932 87
Cost of goods sold	380,985 53	331,333 70
Gross profits	336,254 92	292,599 17
Deduct: Selling expenses.....	72,614 45	42,491 36
	263,640 47	250,107 81
Add Sale of permits.....	27,236 00	18,016 00
Storage allowances	1,269 50	1,009 25
Sundry claims	2,408 90	1,044 67
Seizure revenue	—	94 85
Cash overages	—	1 08
Net profit to Surplus Account	<u>\$ 294,554 87</u>	<u>\$ 270,273 66</u>

BALANCE SHEET		March 31, 1944	March 31, 1945
Assets—			
Cash on hand and in bank.....		\$ 378,068 78	\$ 215,564 14
Inventory		48,378 28	75,032 03
Sundry claims		1,781 48	406 03
		<u>\$ 428,228 54</u>	<u>\$ 291,002 20</u>
Liabilities—		Nil	Nil
Surplus Account, April 1.....		\$ 258,673 67	\$ 428,228 54
<i>Add:</i> Net profit for year.....		294,554 87	270,273 66
		<u>553,228 54</u>	<u>698,502 20</u>
<i>Deduct:</i> Transfer to Post War Work Account and General Revenues		125,000 00	407,500 00
Balance in Surplus Account, March 31.....		<u>\$ 428,228 54</u>	<u>\$ 291,002 20</u>

POST WAR WORK ACCOUNT

BALANCE SHEET		
Assets—		
Cash in bank		\$ 3,500 00
Dominion of Canada bonds.....		200,000 00
		<u>\$203,500 00</u>
Liabilities—		Nil
Surplus Account—		
Grant from Liquor Account.....		\$200,000 00
Profit from bond investment.....		3,500 00
		<u>\$203,500 00</u>

380. By reason of the war, accounting divisions of the public service, including this Office, continued to be under-staffed for the volume of work to be performed. To the extent practicable, comprehensive tests and examinations were made of all accounts. The co-operation and assistance extended by administrative and accounting officers materially facilitated the audit.

WATSON SELLAR,
Auditor General.

September, 1945.

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